Ovaj je dokument samo dokumentacijska pomoć za čiji sadržaj institucije ne preuzimaju odgovornost.

►B

SPORAZUM

između Europske ekonomske zajednice i Republike Islanda

(SL L 301, 31.12.1972., str. 2)

Promijenila:

		Službeni list		
		br.	stranica	datum
►M1	Decision of the Joint Committee No 5/73 (*)	L 324	11	24.11.1973
►M2	Decision of the Joint Committee No 6/73 (*)	L 324	13	24.11.1973
►M3	Decision No 9/73 of the Joint Committee (*)	L 347	19	17.12.1973
►M4	Decision No 10/73 of the Joint Committee of 12 December 1973 (*)	L 365	152	31.12.1973
►M5	Decision No 1/74 of the Joint Committee (*)	L 224	22	13.8.1974
►M6	Decision No 3/74 of the Joint Committee of 31 October 1974 (*)	L 352	12	28.12.1974
►M7	Dopunski Protokol uz Sporazum između Europske ekonomske zajednice i Republike Islanda	L 106	8	26.4.1975
►M8	Decision 1/75 of the Joint Committee of 2 December 1975 (*)	L 338	26	31.12.1975
►M9	Decision 2/75 of the Joint Committee of 2 December 1975 (*)	L 338	28	31.12.1975
►M10	Decision 1/76 of the Joint Committee of 12 April 1976 (*)	L 215	6	7.8.1976
►M11	Agreement in the form of an exchange of letters amending Protocol 6 to the Agreement between the European Economic Community and the Republic of Iceland (*)	L 217	2	10.8.1976
►M12	Sporazum u obliku razmjene pisama o izmjeni tablice 1. priložene Protokolu br. 2 uz Sporazum između Europske ekonomske zajednice i Republike Islanda	L 298	16	28.10.1976
►M13	Decision No 2/76 of the Joint Committee (*)	L 328	18	26.11.1976
►M14	Decision No 3/76 of the Joint Committee (*)	L 328	24	26.11.1976
►M15	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 Republic of Iceland (*)	L 338	8	7.12.1976
►M16	Joint Committee Decision No 1/77 of 19 December 1977 (*)	L 346	2	29.12.1977
►M17	Joint Committee Decision No 1/78 of 6 December 1978 (*)	L 376	8	30.12.1978
►M18	Sporazum u obliku razmjene pisama o izmjeni Sporazuma između Europske ekonomske zajednice i Republike Island	L 123	2	19.5.1980
►M19	Joint Committee Decision No 1/80 of 30 May 1980 (*)	L 257	5	1.10.1980
►M20	Joint Committee Decision No 2/80 of 30 May 1980 (*)	L 257	26	1.10.1980

(*) Ovaj akt nije nikada objavljen na hrvatskome.

►**M21**	Joint Committee Decision No 3/80 (*)	L 385	8	31.12.1980
►**M22**	Joint Committee Decision No 1/81 of 27 May 1981 (*)	L 247	6	31.8.1981
►**M23**	Joint Committee Decision No 2/81 of 27 May 1981 (*)	L 247	20	31.8.1981
►**M24**	Joint Committee Decision No 3/81 of 27 May 1981 (*)	L 247	36	31.8.1981
►**M25**	Joint Committee Decision No 4/81 of 27 May 1981 (*)	L 247	55	31.8.1981
►**M26**	Joint Committee Decision No 1/82 of 16 September 1982 (*)	L 382	30	31.12.1982
►**M27**	EEC-Iceland Joint Committee Decision No 2/82 of 30 November 1982 (*)	L 385	24	31.12.1982
►**M28**	EEC-Iceland Joint Committee Decision No 2/82 of 30 November 1982 (*)	L 385	24	31.12.1982
►**M29**	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 Republic of Austria (*)	L 323	375	11.12.1984
►**M30**	Decision No 1/85 of the EEC-Iceland Joint Committee of 10 June 1985 (*)	L 301	6	15.11.1985
►**M31**	EEC-Iceland Joint Committee Decision No 2/85 of 5 December 1985 (*)	L 47	20	25.2.1986
►**M32**	Decision No 1/86 of the EEC-Iceland Joint Committee of 20 March 1986 (*)	L 134	12	21.5.1986
►**M33**	Decision No 2/86 of the EEC-Iceland Joint Committee of 20 June 1986 (*)	L 199	16	22.7.1986
►**M34**	Decision No 3/86 of the EEC-Iceland Joint Committee of 1 December 1986 (*)	L 100	32	11.4.1987
►**M35**	Decision No 1/87 of the EEC-Iceland Joint Committee of 1 July 1987 (*)	L 236	6	20.8.1987
►**M36**	Decision No 2/87 of the EEC-Iceland Joint Committee of 30 November 1987 (*)	L 388	24	31.12.1987
►**M37**	Decision No 3/87 of the EEC-Iceland Joint Committee of 25 February 1988 (*)	L 100	8	19.4.1988
►**M38**	Decision No 1/88 of the EEC-Iceland Joint Committee of 25 February 1988 (*)	L 180	2	9.7.1988
►**M39**	Decision No 2/88 of the EEC-Iceland Joint Committee of 16 December 1988 (*)	L 379	12	31.12.1988
►**M40**	Decision No 3/88 of the EEC-Iceland Joint Committee of 16 December 1988 (*)	L 379	14	31.12.1988
►**M41**	Decision No 4/88 of the EEC-Iceland Joint Committee of 16 December 1988 (*)	L 379	15	31.12.1988
►**M42**	Decision No 5/88 of the EEC-Iceland Joint Committee of 16 December 1988 (*)	L 381	10	31.12.1988
►**M43**	Dodatni Protokol uz Sporazum između Europske ekonomske zajednice i Republike Islanda o ukidanju postojećih i sprečavanju novih količinskih ograničenja koje ometaju izvoz ili mjere s jednakim učinkom	L 295	9	13.10.1989
►**M44**	Decision No 1/90 of the EEC-Iceland Joint Committee of 15 May 1990 (*)	L 176	6	10.7.1990
►**M45**	Decision No 5/90 of the EEC-Iceland Joint Committee of 18 June 1980 (*)	L 187	16	19.7.1990
►**M46**	Decision No 3/90 of the EEC-Iceland Joint Committee of 18 June 1990 (*)	L 199	6	30.7.1990
►**M47**	Decision No 2/90 of the EEC-Iceland Joint Committee of 15 May 1990 (*)	L 210	10	8.8.1990
►**M48**	Decision No 4/90 of the EEC-Iceland Joint Committee of 18 June 1990 (*)	L 210	30	8.8.1990

(*) Ovaj akt nije nikada objavljen na hrvatskome.

►**M49**	Decision No 1/91 of the EEC-Iceland Joint Committee of 18 September 1991 (*)	L 311	14	12.11.1991
►**M50**	Decision No 2/91 of the EEC-Iceland Joint Committee of 18 September 1991 (*)	L 311	15	12.11.1991
►**M51**	Decision No 3/91 of the EEC-Iceland Joint Committee of 20 December 1991 (*)	L 42	42	18.2.1992
►**M52**	Decision No 1/92 of the EEC-Iceland Joint Committee of 10 June 1992 (*)	L 229	16	12.8.1992
►**M53**	Decision No 1/93 of the EEC-Iceland Joint Committee of 20 January 1993 (*)	L 43	40	20.2.1993
►**M54**	Decision No 2/93 of the EEC-Iceland Joint Committee of 27 January 1993 (*)	L 283	31	18.11.1993
►**M55**	Decision No 3/93 of the EEC-Iceland Joint Committee of 26 April 1993 (*)	L 52	5	23.2.1994
►**M56**	Decision No 4/93 of the EEC-Iceland Joint Committee of 5 July 1993 (*)	L 52	17	23.2.1994
►**M57**	Decision No 1/94 of the EC-Iceland Joint Committee of 8 March 1994 (*)	L 204	62	6.8.1994
►**M58**	Decision No 2/94 of the EEC-Iceland Joint Committee of 21 December 1994 (*)	L 235	18	4.10.1995
►**M59**	Dodatni protokol uz Sporazum između Europske ekonomske zajednice i Republike Islanda nakon pristupanja Republike Austrije, Republike Finske i Kraljevine Švedske Europskoj uniji	L 34	34	13.2.1996
►**M60**	Decision No 1/96 of the EC-Iceland Joint Committee of 19 December 1996 (*)	L 195	101	23.7.1997
►**M61**	Decision No 2/2005 of the EC-Iceland Joint Committee of 22 December 2005 (*)	L 131	1	18.5.2006

(*) Ovaj akt nije nikada objavljen na hrvatskome.

▼B

SPORAZUM

između Europske ekonomske zajednice i Republike Islanda

EUROPSKA EKONOMSKA ZAJEDNICA,

s jedne strane, i

REPUBLIKA ISLAND,

s druge strane,

ŽELEĆI nakon proširenja Europske ekonomske zajednice učvrstiti i proširiti postojeće ekonomske odnose između Zajednice i Islanda te, poštujući pravedne uvjete tržišnog natjecanja, osigurati skladan razvoj svoje trgovine kako bi doprinijele radu na izgradnji Europe,

ODLUČNE da u tu svrhu, u skladu s odredbama Općeg sporazuma o carinama i trgovini o uspostavi slobodnih trgovinskih područja, postupno uklone prepreke za gotovo cjelokupnu međusobnu trgovinu,

IZJAVLJUJUĆI svoju spremnost da, uzimajući u obzir sve relevantne čimbenike, a osobito razvoj unutar Zajednice, ispitaju mogućnost razvoja i produbljivanja svojih odnosa, ako bi se njihovo širenje na područja koja nisu pokrivena ovim Sporazumom činilo korisnim u interesu njihovih ekonomija,

ODLUČILE SU za postizanje ovih ciljeva i podrazumijevajući da se niti jedna odredba ovog Sporazuma ne može tumačiti tako da izuzima stranke od njihovih obveza iz drugih međunarodnih sporazuma,

SKLOPITI OVAJ SPORAZUM:

Članak 1.

Cilj je ovog Sporazuma:

(a) širenjem međusobne trgovinske razmjene promicati skladan razvoj gospodarskih odnosa između Europske ekonomske zajednice i Republike Islanda te time u Zajednici i na Islandu poticati gospodarsku aktivnost, poboljšanje životnog standarda i uvjeta zapošljavanja, povećanje produktivnosti i financijske stabilnosti,

(b) stvoriti pravedne uvjete tržišnog natjecanja u trgovini između stranaka sporazuma,

(c) na taj način, uklanjanjem trgovinskih prepreka, pridonijeti skladnom razvoju i širenju svjetske trgovine.

▼B

Članak 2.

Ovaj Sporazum se primjenjuje na proizvode koji potječu iz Zajednice i s Islanda:

i. koji potpadaju pod Poglavlja 25. do 99. Briselske nomenklature isključujući proizvode navedene u Prilogu I.;

ii. koji su navedeni u Zapisnicima br. 2 i 6 uzimajući u obzir dogovore predviđene tim Zapisnicima.

Članak 3.

1. U trgovini između Zajednice i Islanda ne uvode se nikakve nove uvozne carinske pristojbe.

2. Zajednica u svojem izvornom sastavu i Irska postupno ukidaju uvozne carinske pristojbe prema sljedećem rasporedu:

(a) 1. travnja 1973. svaka carinska pristojba smanjuje se na 80 % osnovne carine;

(b) četiri daljnja sniženja od po 20 % uvode se:

1. siječnja 1974.,

1. siječnja 1975.,

1. siječnja 1976.,

1. srpnja 1977.

3. Osnovna carinska pristojba na koju se trebaju primijeniti uzastopna smanjenja predviđena u ovom članku i u Protokolu br. 1, za svaki je proizvod ona pristojba koja se stvarno primjenjivala 1. siječnja 1972.

Ako se nakon 1. siječnja 1972. budu primjenjivala sniženja iz carinskih sporazuma koji su sklopljeni temeljem Trgovinske konferencije koja se održavala u Ženevi od 1964. do 1967., te će snižene carine zamijeniti osnovne carinske pristojbe spomenute u prethodnom podstavku.

4. Snižene carinske pristojbe izračunane u skladu s ovim člankom i ►M7 protokolima br. 1. i br. 2. ◄ primjenjuju se zaokružene na prvu decimalu.

Podložno primjeni članka 39. stavka 5. „Akta o uvjetima pristupanja i usklađivanju sporazuma", ►M7 ———— ◄ u vezi s posebnim carinskim pristojbama ili posebnim dijelom miješanih carina u carinskoj tarifi Irske, primjenjuje se ovaj članak i ►M7 protokole br. 1. i br. 2. ◄ uz zaokruživanje na četvrtu decimalu.

▼B

Članak 4.

1. Na navedene datume Island će smanjiti carinske pristojbe na uvoz iz Zajednice u njenom izvornom sastavu i iz Irske na sljedeće stope pojedinih osnovnih carina koje su vrijedile 1. ožujka 1970.:

Osnovne carinske stope	2	4	5	10	12	15	20	25	30	35	40	50	60	65	70	75	80	90	100
1. travnja 1973.	2	4	4	7	8	11	14	18	21	25	30	35	40	45	50	55	55	65	70
1. siječnja 1974.	0	3	3	6	7	9	12	15	18	21	24	30	35	40	40	45	50	55	60
1. siječnja 1975.	0	3	3	5	6	7	10	13	15	17	20	25	30	30	35	35	40	45	50
1. siječnja 1976.	0	2	2	4	5	6	8	10	12	14	16	20	24	25	30	30	30	35	40
1. siječnja 1977.	0	2	2	3	4	4	6	7	9	10	12	15	18	20	21	22	25	25	30
1. siječnja 1978.	0	0	0	2	2	3	4	5	6	7	8	10	12	13	14	15	16	18	20
1. siječnja 1979.	0	0	0	2	2	2	2	2	3	3	4	5	6	6	7	7	8	9	10
1. siječnja 1980.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

2. Od 1. siječnja 1974. Island nastavlja smanjivati carinske stope u odnosu na Dansku ►M7 ——————— ◄ i Ujedinjenu Kraljevinu prema rasporedu navedenom u stavku 1.

Članak 5.

1. Odredbe u vezi s postupnim ukidanjem carinskih pristojbi na uvoz primjenjuju se i na fiskalne carinske pristojbe.

Stranke mogu fiskalnu carinsku pristojbu ili fiskalni element carinske pristojbe zamijeniti internim porezom.

2. Poštujući uvjete članka 19., Island može privremeno zadržati fiskalne carinske pristojbe za proizvode navedene u Prilogu II.

Ako se na Islandu počne proizvoditi proizvod sličan jednom od proizvoda navedenih u Prilogu II., carinska pristojba kojoj podliježe potonji proizvod mora se sniziti na razinu koja bi se dostigla da je ta carinska pristojba od stupanja na snagu Sporazuma bila umanjena prema rasporedu iz članka 4. stavka 1. Ako se prema trećim zemljama uvede niža carinska pristojba od fiskalne, smanjenje se provodi na temelju prijašnje carinske pristojbe.

Naredna smanjenja uvode se prema rasporedu utvrđenom u članku 4. stavku 1.

3. Danska, Irska ►M7 ——————— ◄ i Ujedinjena Kraljevina mogu u slučaju primjene članka 38. „Akta o uvjetima pristupa i usklađivanja sporazuma” ►M7 ——————— ◄ do 1. siječnja 1976. zadržati carinsku pristojbu fiskalne naravi ili fiskalni element carinske pristojbe.

▼B

Članak 6.

1. U trgovini između Zajednice i Islanda ne uvodi se nikakvo novo davanje koja ima istovrsni učinak kao uvozne carinske pristojbe.

2. Davanja s istovrsnim učinkom kao carine na uvoz proizvoda uvedene 1. siječnja 1972. ili nakon tog datuma u trgovini između Zajednice i Islanda ukidaju se stupanjem na snagu ovog Sporazuma.

Svako davanje s istovrsnim učinkom kao carine na uvoz proizvoda čija je stopa 31. prosinca 1972. viša od one stvarno primijenjene 1. siječnja 1972., stupanjem na snagu ovog Sporazuma smanjuje se na potonju stopu.

3. Davanja s istovrsnim učinkom kao carine na uvoz proizvoda postupno se ukidaju prema sljedećem rasporedu:

(a) najkasnije do 1. siječnja 1974. svako se davanje umanjuje na 60 % stope koja se primjenjivala 1. siječnja 1972.;

(b) tri daljnja sniženja od 20 % slijede:

1. siječnja 1975.,

1. siječnja 1976.,

1. srpnja 1977.

Članak 7.

1. U trgovini između Zajednice i Islanda ne uvode se nikave izvozne carinske pristojbe ili davanja s istovrsnim učinkom.

Izvozne carinske pristojbe i davanja s istovrsnim učinkom ukidaju se najkasnije do 1. siječnja 1974.

2. Island može zadržati sustav ubiranja poreza na izvoz ribljih proizvoda koji se primjenjivao 1. siječnja 1972. i koji je naveden u Prilogu III.

Eventualne promjene ne smiju izmijeniti prirodu ili ciljeve sustava. O svim izmjenama treba unaprijed obavijestiti Zajednički odbor.

Članak 8.

U Protokolu br. 1 utvrđuje se carinsko postupanje i razvrstavanje za određene proizvode.

Članak 9.

U Protokolu br. 2 utvrđuje se carinsko postupanje i razvrstavanje za određenu robu dobivenu preradom poljoprivrednih proizvoda.

Članak 10.

1. U slučaju da jedna stranka slijedom provedbe svoje poljoprivredne politike uvede posebne propise ili izmijeni postojeće propise, tada ona za proizvode na koje se takvi propisi ili izmjene odnose može prilagoditi rješenja koja proizlaze iz ovog Sporazuma.

▼B

2. U tom slučaju dotična stranka treba na primjeren način voditi računa o interesima druge stranke. U tu se svrhu stranke mogu posavjetovati unutar Zajedničkog odbora predviđenog u članku 30.

Članak 11.

Protokol br. 3 utvrđuje propise o podrijetlu robe.

Članak 12.

Stranka koja ima namjeru sniziti važeće carinske pristojbe ili davanja s istovrsnim učinkom prema trećim zemljama za koje vrijedi tretman najpovlaštenije države, ili koja ima namjeru obustaviti njihovu primjenu, ako je to moguće, o tome treba obavijestiti Zajednički odbor najmanje trideset dana prije stupanja na snagu takvog sniženja ili obustave primjene. Dotična stranka treba uzeti u obzir sve primjedbe druge stranke s obzirom na poremećaje koji bi mogli biti posljedica navedenog.

▼M18

Članak 12.a

U slučaju izmjena nomenklature carinske tarife jedne ili obaju ugovornih stranaka za proizvode iz Sporazuma, Zajednički odbor može prilagoditi tarifnu nomenklaturu tih proizvoda u Sporazumu, kako bi ona bila u skladu s tim izmjenama, poštujući načelo da se zadrže prednosti koje proizlaze iz Sporazuma.

▼B

Članak 13.

1. U trgovini između Zajednice i Islanda ne uvode se nikakva nova količinska ograničenja uvoza ili mjere s istovrsnim učinkom.

2. Zajednica ukida količinska ograničenja uvoza 1. siječnja 1973., a sve mjere s istovrsnim učinkom najkasnije do 1. siječnja 1975.

Island ukida količinska ograničenja uvoza i sve mjere s istovrsnim učinkom najkasnije do 1. siječnja 1975.

▼M43

Članak 13.a

1. U trgovini između Zajednice i Islanda ne uvode se nova količinska ograničenja na izvoz ili mjere s jednakim učinkom.

2. Količinska ograničenja pri izvozu i sve mjere koje imaju jednaki učinak ukidaju se 1. siječnja 1990., osim onih koje se primjenjuju na dan 1. siječnja 1989. na proizvode navedene u Protokolu br. 7 koje se ukidaju sukladno odredbama navedenog Protokola.

▼M43

Članak 13.b

Ugovorna stranka koja razmišlja o promjeni mjera koje ona primjenjuje na izvoz u treće zemlje, dužna je, ako je moguće, obavijestiti Zajednički odbor najmanje 30 dana prije stupanja na snagu predloženih promjena. Zabilježit će sve izjave druge ugovorne stranke o narušavanju koje bi iz toga moglo proizaći.

▼B

Članak 14.

1. Zajednica pridržava pravo da po usvajanju opće definicije podrijetla za naftne derivate, po usvajanju odluka prema zajedničkoj trgovinskoj politici za dotične proizvode ili po uvođenju zajedničke energetske politike izmijeni rješenja koja se primjenjuju na naftne derivate koji potpadaju pod tarifne brojeve 27.10, 27.11, 27.12, ex 27.13 (parafinski vosak, mikrokristalni vosak ili bituminozni škriljevac i drugi mineralni voskovi) te 27.14 Briselske nomenklature.

U tom slučaju Zajednica na primjeren način uzima u obzir interese Islanda i u tu svrhu obavješćuje Zajednički odbor koji se sastaje prema uvjetima navedenima u članku 32.

2. Island pridržava pravo poduzeti iste radnje u slučaju nastanka sličnih okolnosti.

3. Ovisno o uvjetima iz stavka 1. i 2., Sporazum ne dovodi u pitanje necarinska pravila koja se primjenjuju na uvoz naftnih derivata.

Članak 15.

1. Stranke izražavaju svoju spremnost da, uvažavajući svoje poljoprivredne politike, potiču skladan razvoj trgovine poljoprivrednim proizvodima na koje se ovaj Sporazum ne odnosi.

2. Stranke će primjenjivati svoje propise vezane za veterinarska, sanitarna i fitosanitarna pitanja na nediskriminacijskoj osnovi i neće uvoditi nove mjere koje bi imale za posljedicu neopravdano ograničavanje trgovine.

3. Prema uvjetima navedenima u članku 33. stranke će ispitati teškoće koje bi se mogle pojaviti u njihovoj trgovini poljoprivrednim proizvodima i nastojati pronaći odgovarajuća rješenja.

Članak 16.

Od 1. srpnja 1977. proizvodi podrijetlom s Islanda ne mogu uživati povoljniji tretman pri uvozu u Zajednicu od tretmana koji između sebe primjenjuju države članice Zajednice.

Članak 17.

Protokol br. 6 navodi posebne odredbe koje se primjenjuju na uvoz određenih ribljih proizvoda u Zajednicu.

▼B

Članak 18.

Ovaj Sporazum ne sprečava održavanje i uspostavu carinskih unija, područja slobodne trgovine ili sklapanje dogovora o pograničnoj trgovini ukoliko oni ne mijenjaju trgovinske dogovore predviđene ovim Sporazumom, osobito odredbe koje se odnose na propise o podrijetlu robe.

Članak 19.

Stranke se suzdržavaju od bilo kakvih mjera ili praksi unutarnje porezne prirode kojima se, bilo izravno ili neizravno, provodi diskriminacija proizvoda jedne stranke i sličnih proizvoda podrijetlom s državnog područja druge stranke.

Proizvodi koji se izvoze na državno područje jedne od stranaka ne mogu uživati pogodnosti povrata domaćeg poreza u iznosu koji premašuje iznos izravnog ili neizravnog poreza kojemu oni podliježu.

Članak 20.

Plaćanja koja se odnose na trgovinu robom i doznačivanje tih svota državi članici Zajednice u kojoj vjerovnik ima svoje prebivalište ili Islandu, ne podliježu nikakvim ograničenjima.

Članak 21.

Ovim Sporazumom ne isključuju se zabrane ili ograničenja uvoza, izvoza ili robe u provozu koja su opravdana iz razloga javnog morala, pravnog poretka ili javne sigurnosti, zaštite života i zdravlja ljudi, životinja ili biljaka, zaštite nacionalnog blaga umjetničke, povijesne ili arheološke vrijednosti, zaštite industrijskog i komercijalnog vlasništva ili propisa koji se odnose na zlato i srebro. Međutim, takve zabrane ili ograničenja ne smiju biti sredstvo proizvoljne diskriminacije ili prikrivenog ograničavanja trgovine između stranaka.

Članak 22.

Ništa u ovom Sporazumu ne sprečava stranku u poduzimanju mjera:

(a) koje smatra neophodnim zbog sprečavanja objave informacija suprotno osnovnim interesima sigurnosti;

(b) koje se odnose na trgovinu oružjem, streljivom ili ratnim materijalom ili na istraživanje, razvoj ili proizvodnju koji su neophodni u svrhu obrane, pod uvjetom da te mjere ne narušavaju uvjete tržišnog natjecanja glede proizvoda koji nisu izričito namijenjeni za vojne svrhe;

(c) koje smatra bitnim za vlastitu sigurnost u vrijeme rata ili ozbiljne međunarodne napetosti.

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Članak 23.

1. Stranke se trebaju suzdržati od mjera koje bi mogle ugroziti ispunjenje ciljeva ovog Sporazuma.

2. Stranke poduzimaju sve opće ili posebne mjere potrebne za ispunjavanje svojih obveza prema ovom Sporazumu.

Ako jedna od stranaka smatra da druga stranka nije ispunila neku obvezu iz ovog Sporazuma, ona može poduzeti odgovarajuće mjere pod uvjetima i u skladu s postupcima utvrđenim u članku 28.

Članak 24.

1. Sljedeće je nespojivo s ispravnom primjenom Sporazuma u mjeri u kojoj može utjecati na trgovinu između Zajednice i Islanda,:

i. svi ugovori između poduzetnika, odluke udruženja poduzetnika i usklađene prakse između poduzetnika koje imaju za predmet ili posljedicu sprečavanje, ograničavanje ili narušavanje tržišnog natjecanja glede proizvodnje ili trgovine robom;

ii. zlouporaba vodećeg položaja od strane jednog ili više poduzetnika na državnom području stranaka u cjelini ili na njihovom većem dijelu;

iii. bilo kakva javna pomoć koja narušava ili prijeti da će narušiti tržišno natjecanje davanjem prednosti određenim poduzećima ili proizvodnji određenih roba.

2. Ako jedna stranka smatra da je određeno postupanje nespojivo s ovim člankom, može poduzeti odgovarajuće mjere prema uvjetima i u skladu s postupcima predviđenima u članku 28.

Članak 25.

Ako povećanje uvoza određenog proizvoda dovede ili bi moglo dovesti do ozbiljnih poteškoća za neku proizvodnu djelatnost na državnom području jedne stranke i ako je to povećanje posljedica:

i. djelomičnog ili potpunog sniženja uvoznih carinskih pristojbi ili davanja s istovrsnim učinkom uvedenih za dotični proizvod na području stranke uvoznice, kako je predviđeno Sporazumom; i

ii. činjenice da su carinske pristojbe ili davanja s istovrsnim učinkom koje je uvela stranka izvoznica na uvoz sirovina ili međuproizvoda koji se koriste u proizvodnji dotičnog proizvoda znatno niže od odgovarajućih carina ili naknada koje je uvela stranka uvoznica;

dotična stranka može poduzeti odgovarajuće mjere prema uvjetima i u skladu s postupcima utvrđenim u članku 28.

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Članak 25.a

Ako usklađivanje s odredbama članaka 7. i 13.a uzrokuje:

1. ponovni izvoz u treću zemlju prema kojoj ugovorna stranka izvoznik zadržava, za proizvod na koji se odnosi kvantitativno ograničenje za izvoz, izvozne carine ili mjere ili davanja sa jednakim učinkom; ili

2. ozbiljno pomanjkanje ili opasnost od ozbiljnog pomanjkanja proizvoda koji je nužno potreban ugovornoj stranki;

i kada navedena situacija prouzroči ili je moguće da prouzroči probleme ugovornoj stranki, ta ugovorna stranka može poduzeti odgovarajuće mjere sukladno uvjetima i u skladu s postupkom iz članka 28.

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Članak 26.

Ako jedna od stranaka utvrdi da u trgovini s drugom strankom dolazi do dampinga, protiv takve prakse može poduzeti odgovarajuće mjere, prema uvjetima i u skladu s postupcima utvrđenim u članku 28., u skladu sa Sporazumom o provedbi članka VI. Općeg sporazuma o carinama i trgovini.

Članak 27.

Ako se u nekom gospodarskom sektoru pojave ozbiljni poremećaji ili teškoće koje bi mogle dovesti do ozbiljnog pogoršanja gospodarske situacije u regiji, dotična stranka može poduzeti odgovarajuće mjere prema uvjetima i u skladu s postupcima utvrđenim u članku 28.

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Članak 28.

1. Ako ugovorna stranka koja uvozi i izvozi proizvode koji mogu prouzročiti narušavanje, navedeno u člancima 25., 25.a i 27., uvede upravni postupak čija je svrha osiguranje žurnih informacija o kretanju trgovinskih tokova, o tome obavješćuje drugu ugovornu stranku.

2. U slučajevima navedenima u člancima 23. do 27., prije poduzimanja mjera koje su njima predviđene, ili kada se primjenjuje stavak 3. točka (e), što je prije moguće, konkretna ugovorna stranka dostavlja Zajedničkom odboru sve potrebne informacije koje se traže za temeljito proučavanje stanja s ciljem traženja rješenja prihvatljivog ugovornim stranama. Pri izboru mjera prednost imaju one koje najmanje narušavaju provođenje Sporazuma.

O zaštitnim se mjerama bez odgode obavješćuje Zajednički odbor i one su predmet redovnog savjetovanja unutar Odbora, posebno s ciljem da se te mjere ukinu čim to okolnosti omogućuju.

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3. Za provedbu stavka 2. primjenjuju se sljedeće odredbe:

(a) U pogledu članka 24, svaka ugovorna stranka može uputiti Zajedničkom odboru pitanje, ako smatra da dana praksa nije sukladna s pravilnom provedbom Sporazuma u smislu članka 24. stavka 1.

Ugovorne stranke dostavljaju Zajedničkom odboru sve potrebne informacije i pružaju mu pomoć koju zatraži s ciljem razmatranja slučaja te, ako je potrebno, ukidanja stvorene prakse.

Ako određena ugovorna stranka ne uspije ukinuti stvorenu praksu u roku koju je odredio Zajednički odbor ili, ako se ne postigne dogovor unutar tri mjeseca od kada je pitanje dostavljeno, spomenuta ugovorna stranka može usvojiti zaštitne mjere koje smatra potrebnima za rješavanje ozbiljnih poteškoća koje su nastale spomenutom praksom; posebno može ukinuti tarifne koncesije.

(b) U vezi članka 25., poteškoće koje nastaju iz situacije, navedene u tom članku, prosljeđuju se na razmatranje Zajedničkom odboru koji može donijeti odluku potrebnu za rješavanje takvih poteškoća.

Ako Zajednički odbor ili ugovorna stranka koja izvozi nisu donijeli odluku kojom bi se ukinule poteškoće unutar 30 dana od kada je pitanje dostavljeno, ugovorna stranka koja uvozi ovlaštena je za uvezeni proizvod obračunati kompenzacijsku naknadu.

Kompenzacijska naknada izračunava se u skladu s učinkom tarifnih razlika na vrijednost određene robe s obzirom na sirovine ili poluproizvode koji su sastavni dio proizvoda.

(c) U vezi članka 25.a, poteškoće koje nastaju iz situacije navedene u tom članku, prosljeđuju se na razmatranje Zajedničkom odboru. U pogledu podstavka ii. članka 25.a opasnost pomanjkanja mora biti valjano dokazana odgovarajućim količinskim i cjenovnim pokazateljima.

Zajednički odbor može donijeti odluku radi ukidanja poteškoća. Ako Zajednički odbor nije donio takvu odluku unutar 30 dana od dana kada mu je pitanje dostavljeno, ugovorna stranka koja izvozi ovlaštena je za primijeniti privremene odgovarajuće mjere na izvoz određenog proizvoda.

(d) U Zajedničkom odboru savjetovanje u vezi s člankom 26. mora se provesti prije nego predmetna ugovorna stranka poduzme odgovarajuće mjere.

(e) Kada izvanredne okolnosti koje zahtijevaju trenutačno postupanje, onemogućuju prethodno razmatranje, konkretna ugovorna stranka može u slučajevima, navedenima u člancima 25., 25.a, 26. i 27., te također u slučaju izvoznih pomoći koje imaju izravan i trenutačni učinak na trgovinu, odmah primijeniti sigurnosne mjere koje su neophodno potrebne za rješavanje situacije.

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Članak 29.

Kada jedna ili više država članica Zajednice ili Island imaju ozbiljnih teškoća s platnom bilancom ili im one prijete, pogođena stranka može usvojiti potrebne zaštitne mjere. O tome bez odgode obavještava drugu stranku.

Članak 30.

1. Ovim se osniva Zajednički odbor koji je odgovoran za izvršavanje ovog Sporazuma te osigurava njegovu ispravnu provedbu. U tu svrhu Zajednički odbor daje prijedloge i donosi odluke u slučajevima predviđenim Sporazumom. Te odluke stranke provode u skladu sa svojim propisima.

2. U cilju ispravne provedbe ovog Sporazuma stranke će razmjenjivati informacije i na zahtjev bilo koje od stranaka održati konzultacije unutar Zajedničkog odbora.

3. Zajednički odbor usvaja svoj poslovnik.

Članak 31.

1. Zajednički se odbor sastoji od predstavnika Zajednice, s jedne strane, i od predstavnika Islanda, s druge strane.

2. Zajednički odbor odlučuje konsenzusom.

Članak 32.

1. Stranke naizmjence predsjedaju Zajedničkim odborom u skladu s dogovorima utvrđenim poslovnikom.

2. Predsjedavajući saziva sastanke Zajedničkog odbora najmanje jednom godišnje s ciljem ocjenjivanja općenite primjene Sporazuma.

Osim toga, Zajednički se odbor sastaje kadgod to zahtijevaju posebne okolnosti, na zahtjev jedne od stranaka, u skladu s uvjetima utvrđenim u odborskom poslovniku.

3. Zajednički odbor može donijeti odluku o osnivanju radnih skupina koje mu mogu pomagati u izvršavanju njegovih dužnosti.

Članak 33.

1. Kada jedna od stranaka sporazuma smatra da bi u zajedničkom interesu bilo korisno razviti odnose uspostavljene Sporazumom proširenjem na područja koja nisu njime obuhvaćena, upućuje drugoj stranci obrazložen zahtjev.

Stranke mogu dati naputak Zajedničkom odboru da ispita takav zahtjev i da, gdje je to opravdano, da svoje preporuke, osobito u cilju započinjanja pregovora.

2. Sporazumi koji proizlaze iz pregovora spomenutih u stavku 1. podliježu ratifikaciji ili odobrenju stranaka u skladu s njihovim unutarnjim zakonskim postupkom.

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Članak 34.

Prilozi i protokoli priloženi Sporazumu čine njegov sastavni dio.

Članak 35.

Svaka od stranaka može otkazati ovaj Sporazum notifikacijom drugoj stranci. Sporazum prestaje važiti dvanaest mjeseci nakon datuma takve notifikacije.

Članak 36.

Sporazum se primjenjuje, s jedne strane, na područja na koje se primjenjuje Ugovor o osnivanju Europske ekonomske zajednice prema uvjetima koji su određeni tim Ugovorom, i s druge strane, na državno područje Republike Islanda.

Članak 37.

Ovaj je Sporazum sastavljen u po dva izvornika na danskom, engleskom, francuskom, islandskom, nizozemskom, ►M7 njemačkom i talijanskom ◄ jeziku, s tim da su svi tekstovi jednako vjerodostojni.

Ovaj Sporazum stranke odobravaju u skladu sa svojim unutarnjim postupkom.

Sporazum stupa na snagu 1. siječnja 1973. godine, pod uvjetom da su stranke prije tog datuma obavijestile jedna drugu da su okončani postupci potrebni u tu svrhu.

Nakon toga datuma ovaj Sporazum stupa na snagu prvog dana drugog mjeseca nakon notifikacije. Konačni datum za notifikaciju je 30. studeni 1973.

Odredbe koje se primjenjuju od 1. travnja 1973. primjenjuju se istovremeno s ovim Sporazumom, ako on stupi na snagu nakon toga datuma.

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 lulgio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

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Gjört i Bruxelles, tuttugasta og annan dag júlímánaðar nítjánhundruð sjötíu og tvö.

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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

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▼**B**

Fyrir hönd Lýðveldisins Íslands

▼B

PRILOG I.

Popis proizvoda spomenutih u članku 2. Sporazuma

Tarifni broj briselske nomenklature	Naziv
35.02	Albumini, albuminati i drugi albuminski derivati: A. Albumini: II. Ostalo: (a) Albumini iz jaja i mliječni albumini: 1. Sušeni (npr. u listićima, ljuskicama, kristalima, prahu) 2. Ostalo
45.01	Pluto prirodno, neobrađeno, drobljeno, granulirano ili mljeveno; otpaci od pluta
54.01	Lan, sirov ili prerađivan, ali nepreden; kučina i laneni otpaci (uključujući grebenane i rastrgane tekstilne materijale)
57.01	Prava konoplja (Cannabis sativa), sirova, ili prerađivana ali nepredena; kučina i otpaci od konoplje (uključujući grebenane i rastrgane tekstilne materijale)

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PRILOG II.

Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
25.01	Sol (uključujući kamenu sol, morsku sol i sol za jelo): čisti natrijev klorid, u vodenoj otopini, morska voda:	
01	— Sol (kamena sol, morska sol i sol za ljudsku prehranu) u ambalaži za prodaju na malo od 5 kg ili manje	5
09	— Ostalo	1 IKR/ 1 000 kg
25.02.00	Željezni piriti, neprženi	10
25.03.00	Sumpor svih vrsta, osim sublimiranog, taloženog i koloidnog sumpora	10
25.04.00	Grafit, prirodni	20
25.06.00	Kvarc (osim prirodnog pijeska), kvarcit, uključujući grubo klesani, piljen, ili na drugi način oblikovan u kvadratne ili pravokutne blokove ili ploče	20
25.07.00	Glina (npr. kaolin i betonit), andaluzit, cijanit i silimanit, neovisno je li pečen ili ne, osim ekspandirane gline iz tarifnog broja 68.07, mulit, šamotna i dinas-zemlja	15
25.08.00	Kreda	20
25.10	Prirodni kalcijevi fosfati, prirodni aluminijevi kalcijevi fosfati, apatit i fosfatna kreda:	
10	— Nemljeveni:	
	— Ostali	20
20	— Mljeveni:	
	— Ostali	20
25.11.00	Prirodni barijev sulfat (barit), prirodni barijev karbonat (viterit), pečeni ili ne, osim barijeva oksida	20
25.12	Silikatno fosilno brašno i slične silikatne zemlje (npr. kiselgur, tripolit, diatomit), neovisno jesu li pečeni ili ne, specifične gustoće 1 ili manje	
09	— Ostalo	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
25.13	Plovučac, sitnozrnati korund, prirodni korund, prirodni granat i druge prirodne tvari za brušenje, neovisno jesu li toplinski obrađeni ili ne:	
09	— Ostalo	20
25.14.00	Škriljevac, uključujući grubo klesan, ili piljen, ili na drugi način oblikovan u četverokutne ili pravokutne blokove ili ploče	20
25.15.00	Mramor, travertin, ekozin i druge vrste vapnenačkog kamena za spomenike ili za građevinarstvo, specifične gustoće 2,5 ili veće, te alabaster, uključujući grubo oblikovan ili prosto piljen ili drukčije rezan, u blokove ili ploče pravokutnog oblika	20
25.18.00	Dolomit, neovisno je li pečen ili ne, uključujući dolomit koji je samo grubo klesan, piljen ili na drugi način oblikovan u kvadratne ili pravokutne blokove ili ploče, aglomerirani dolomit (uključujući terdolomit)	20
25.19.00	Prirodni magnezijev karbonat (magnezit), taljeni magnezijev oksid, mrtvo-pečeni (sinterirani) magnezijev oksid, neovisno sadrži li male količine drugih oksida dodanih prije sinteriranja ili ne, drugi magnezijevi oksidi, neovisno jesu li kemijski čisti ili ne	20
25.20	Sirova sadra (gips), anhidrit, pečena sadra koja se sastoji od pečene sadre ili kalcijeva sulfata, neovisno je li obojena ili ne, ali ne uključujući sadru pripremljenu za korištenje kao zubarski pripravci:	
	— Sirova sadra i anhidriti:	
11	— Sirova sadra, neobrađena, neovisno je li mljevena ili ne	10
19	— Ostalo	20
20	— Ostalo	20
25.21	Vapnenac i vapnenački kamen koji se koristi za proizvodnju vapna i cementa:	
09	— Ostalo	20
25.22	Živo vapno, gašeno vapno i hidraulično vapno, osim kalcijevog oksida i hidroksida:	
09	— Ostalo	20
25.24.00	Azbest	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
25.26.00	Tinjac, uključujući cjepke, tinjčevi otpaci	20
25.27.00	Prirodni steatit, uključujući grubo klesan, piljen ili na drugi način oblikovan u kvadratne ili pravokutne blokove ili ploče, milovka (talk):	20
25.28.00	Prirodni natrijev kriolit i prirodni kiolit	20
25.30.00	Sirovi borati i njihovi koncentrati (pečeni ili ne), osim borata dobivenih iz prirodne slane vode, prirodna borna kiselina što ne sadrži više od 85 % H_3BO_3 računano na suhu masu	20
25.31.00	Glinenac (feldspar), leucit, nefelin i nefelin-sijenit, fluorit	20
25.32.00	Mineralne tvari što nisu spomenute niti uključene na drugom mjestu	20
26.01	Rudače i koncentrati željeza, i prženi željezni piriti:	
10	— Prženi željezni piriti (pepeo pirita), neovisno jesu li aglomerirani ili ne	10
20	— Rudače i koncentrati željeza, neaglomerirani	10
25	— Koncentrati željeza (sinteri, peleti, briketi itd.)	10
30	— Rudače i koncentrati bakra	10
35	— Rudače i koncentrati nikla	10
40	— Rudače i koncentrati aluminija	10
45	— Rudače i koncentrati olova	10
50	— Rudače i koncentrati cinka	10
55	— Rudače i koncentrati kositra	10
60	— Rudače i koncentrati mangana, uključujući željezno manganske rudače i koncentrate koji sadrže 20 % ili više masenih udjela mangana	10
65	— Rudače i koncentrati kroma	10
70	— Rudače i koncentrati volframa	10
75	— Rudače i koncentrati molibdena, niobija, tantala, vanadija ili cirkonija	10
80	— Rudače i koncentrati urana ili torija	10
85	— Ostale rudače i koncentrati običnih kovina	10
90	— Rudače i koncentrati plemenitih kovina	10

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
26.02.00	Troska, ogorina (kovačina) i ostali otpaci iz proizvodnje željeza ili čelika:	10
26.04.00	Ostala troska i pepeo, uključujući pepeo morskih algi	10
27.01	Kameni ugljen, briketi raznih oblika i slična kruta goriva od kamenog ugljena:	
10	— Antracit, neovisno je li u prahu ili ne, ali ne aglomeriran	2 IKR/ 1 000 kg
20	— Ostali kameni ugljen, neovisno je li u prahu ili ne, ali ne aglomeriran	2 IKR/ 1 000 kg
30	— Briketi raznih oblika i slična kruta goriva dobivena iz kamenog ugljena	2 IKR/ 1 000 kg
27.02	Mrki ugljen (lignit), aglomeriran ili ne:	2 IKR/ 1 000 kg
10	— Mrki ugljen (lignit) u prahu ili ne, ali ne aglomeriran	2 IKR/ 1 000 kg
20	— Aglomeriran mrki ugljen (lignit)	2 IKR/ 1 000 kg
27.03	Treset (uključujući tresetnu slamu), aglomeriran ili ne:	2 IKR/ 1 000 kg
10	— Troska, komprimirana u bale ili ne, ali ne aglomerirana	2 IKR/ 1 000 kg
20	— Aglomerirana troska	2 IKR/ 1 000 kg
27.04	Koks i polukoks od kamenog ugljena, mrkog ugljena ili treseta, aglomerirani ili ne, retortni ugljen:	2 IKR/ 1 000 kg
10	— Koks i polukoks od kamenog ugljena, retortni ugljen	2 IKR/ 1 000 kg
20	— Koks i polukoks od mrkog ugljena (lignita) ili treseta	2 IKR/ 1 000 kg
27.06.00	Katran dobijen destilacijom kamenog ugljena, mrkog ugljena ili treseta, te ostali mineralni katrani, dehidratizirani ili ne, djelomično destilirani ili ne, uključujući rekonstituirane katrane:	
	— Katran i slično za izradu mreža, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
	— Ostalo	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
27.07	Ulja i ostali proizvodi dobiveni destilacijom katrana iz kamenog ugljena na visokoj temperaturi, slični proizvodi određeni u napomeni 2. ovog poglavlja:	
10	— Benzol (benzen)	15
20	— Toluol (toulen)	15
30	— Ksilol (ksilen)	15
40	— Ostalo	15
27.08	Smola i koks od smole, dobiveni od katrana kamenog ugljena ili ostalih mineralnih smola:	
10	— Smola, dobivena od katrana kamenog ugljena ili ostalih mineralnih smola	20
20	— Koks od smole	20
27.09.00	Nafta i ulja dobivena od bitumenskih minerala, sirova	35 aurar/ 100 kg
27.10	Nafta i ulja dobivena od bitumenskih minerala, osim sirovih, proizvodi što nisu spomenuti niti uključeni na drugom mjestu, s masenim udjelom od 70 % ili većim, naftnih ulja ili ulja dobivena od bitumenskih minerala koji čine osnovne sastojke tih proizvoda:	
	— Motorni benzini, uključujući benzin za avione:	
11	— Avionski benzin	15
19	— Ostalo	50
20	— Benzinsko gorivo za mlazne motore	15
	— Ostala laka ulja i proizvodi:	
31	— Bijeli benzin	15
39	— Ostalo	15
	— Kerozin, uključujući gorivo za mlazne motore:	
41	— Kerozin pročišćen kao gorivo za svjetiljke	15
42	— Gorivo za mlazne motore („jet”)	15
49	— Ostalo	15
50	— Ostala srednja ulja i proizvodi	10

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
60	— Plinska ulja, dizelsko gorivo	35 aurar/ 100 kg
70	— Loživa ulja	35 aurar/ 100 kg
	— Ulja za podmazivanje, ostala teška ulja i pripravci:	
81	— Ulja za podmazivanje i masti	2
82	— Ulja protiv nastanka i širenja hrđe	20
89	— Ostalo:	
	— Materijali za impregnaciju ribarske opreme	2
	— Ostalo	10
27.11	Naftni plinovi i ostali plinoviti ugljikovodici:	
	— Tekući propan i butan:	
11	— U ambalaži od 1 kg ili više	2
19	— Ostalo	20
20	— Ukapljeni (tekući) plinoviti ugljikovodici, osim propana i butana	20
30	— Naftni plinovi i ostali plinoviti ugljikovodici u plinovitom stanju	20
27.12.00	Vazelin	20
27.13.00	Parafinski vosak parafinski vosak, mikrokristalni naftni vosak, prešani parafini, ozokerit, vosak mrkog ugljena, vosak od treseta, drugi mineralni voskovi, obojeni ili ne	15
27.14	Naftni bitumen, naftni koks i drugi ostaci od nafte ili ulja od bitumenskih minerala:	
10	— Naftni koks	20
20	— Ostalo	20
27.15.00	Bitumen i asfalt, prirodni, bituminozni škriljevci, asfaltne stijene i pijesak	35
27.16.00	Bitumenske mješavine na osnovi prirodnog asfalta, prirodnog bitumena, naftnog bitumena, mineralnog katrana ili mineralne katranske smole (npr. bitumenski kit, ‚cutback')	35
27.17.00	Električna energija	2

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
28.01	Halogeni (fluor, klor, brom i jod):	
10	— Klor	18
20	— Fluor, brom i jod	18
28.02.00	— Sumpor, sublimirani ili taloženi, koloidni sumpor	18
28.03.00	Ugljik (uključujući ugljenu čađu)	18
28.04	Vodik, plemeniti (rijetki) plinovi i ostale nekovine:	
	— Kisik, dušik, vodik i plemeniti (rijetki) plinovi:	
19	— Ostalo	7
20	— Selen, telur, fosfor, arsen, silicij i bor	18
28.05	Alkalijske ili zemnoalkalijske kovine, kovine rijetkih zemnih kovina, itrij i skandij, uključujući njihove međusobne mješavine i slitine, živa:	
10	— Živa	18
20	Alkalijske ili zemnoalkalijske kovine, kovine rijetkih zemnih kovina, itrij i skandij, uključujući njihove međusobne mješavine i slitine	18
28.06.00	Klorovodična kiselina i klorsulfonska kiselina	18
28.08.00	Sumporna kiselina, oleum	10
28.10.00	Fosforov pentoksid i fosforne kiseline (meta-, orto-i piro-)	18
28.12.00	Borov oksid i borna kiselina	18
18.13	Ostale anorganske kiseline i kisikovi spojevi nekovina (osim vode):	
02	— Sumporni trioksid	18
09	— Ostalo	18
28.14.00	Halogenidi i oksihalogenidi i ostali halogeni spojevi kisika nekovina:	18
28.15.00	Sulfidi nekovina, fosforov trisulfid	18
28.17	Natrijev hidroksid ((kaustična soda), kalijev hidroksid (kaustična potaša), natrijevi ili kalijevi peroksidi:	
10	— Natrijev hidroksid (kaustična potaša), u čvrstom stanju	10
20	— Natrijev hidroksid u vodenoj rastopini	10
30	— Kalijev hidroksid (kaustična potaša), natrijevi ili kalijevi peroksidi:	
	— Kalijev hidroksid (kaustična potaša)	10
	— Ostalo	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
28.18.00	Magnezijev hidroksid i peroksid, stroncijevi ili barijevi oksidi, hidroksidi i peroksidi	18
28.19.00	Cinkov oksid i cinkov peroksid	18
28.20	Aluminijev oksid i hidroksid, umjetni korund:	
10	— Aluminijev oksid	18
20	— Aluminijev hidroksid	18
30	— Umjetni korund	18
28.21.00	Kromovi oksidi i hidroksidi	18
28.22.00	Manganovi oksidi	18
28.23.00	Željezovi oksidi i hidroksidi, zemljane boje, koji sadrže 70 % ili više masenog udjela vezanog željeza, preračunatog kao Fe_2O_3:	18
28.24.00	Kobaltovi oksidi i hidroksidi, komercijalni kobaltovi oksidi	18
28.25.00	Titanijevi oksidi	15
28.27.00	Olovni oksidi, minij i narančasto olovo	18
28.28.00	Hidrazin i hidroksilamin i njihove anorganske soli, ostale anorganske baze i oksidi, hidroksidi i peroksidi kovina	18
28.29.00	Fluoridi: fluorosilikati, fluoroaluminati i ostale kompleksne soli fluora	18
28.30	Kloridi: oksikloridi i hidroksikloridi, bromidi i oksibromidi, jodidi i oksijodidi:	
01	— Kalcijev klorid	10
09	— Ostalo:	
	— Bromidi,oksibromidi: hidroksibromidi, jodidi i oksijodidi	18
	— Ostalo	14
28.31.00	Hipokloriti, komercijalni kalcijev hipoklorit, kloriti, hipobromiti	18
28.32.00	Klorati i perklorati, bromati i perbromati, jodati i perjodati	18
28.35.00	Sulfidi, polisulfidi	18
28.36.00	Ditioniti, uključujući i one stabilizirane organskim tvarima, i sulfoksilati	18
28.37.00	Sulfiti, tiosulfati	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
28.38	Sulfati (uključujući alaune) i persulfati):	
10	— Natrijev sulfat, natrijev hidrogen sulfat i natrijev pirosulfat	18
20	— Ostalo	18
28.39	Nitriti i nitrati:	
01	— Natrijev nitrat	10
09	— Ostalo	18
28.40.00	Fosfiti, hipofosfiti i fosfati	18
28.42	Karbonati i perkarbonati, komercijalni amonijev karbonat, što sadrži amonijev karbamat:	
10	— Neutralni natrijev karbonat	10
20	— Karbonati (osim neutralnog natrijevog karbonata) i perkarbonati, komercijalni amonijev karbonat, što sadrži amonijev karbamat	18
28.43.00	Cijanidi, i kompleksni cijanidi	18
28.44.00	Fulminati, cijanati i tiocijanati	18
28.45.00	Silikati: komercijalni natrijevi i kalijevi silikati	18
28.46.00	Borati i perborati	18
28.47.00	Soli kovinskih kiselina (npr. kromati, permanganati, stanati)	18
28.48.00	Ostale soli i peroksidi anorganskih kiselina, osim azida	18
28.49.00	Plemenite kovine u koloidnom stanju, amalgami plemenitih kovina, soli i drugi spojevi, anorganski ili organski, plemenitih metala, uključujući albuminate, proteinate, tanate i slične spojeve, kemijski određene ili ne	18
28.50.00	Fisilni kemijski elementi i izotopi, ostali radioaktivni kemijski elementi i radioaktivni izotopi, spojevi, anorganski ili organski, takvih elemenata ili izotopa, kemijski definirani ili ne: slitine, disperzije i kermete, koji sadrže neki od tih elemenata, izotopa ili spojeva	18
28.51.00	Izotopi i njihovi spojevi, anorganski ili organski, kemijski definirani ili ne, osim izotopa i spojeva uvrštenih u tarifni br. 28.50	18
28.52.00	Spojevi, anorganski ili organski, torija, urana osiromašenog u U 235, rijetkih zemnih kovina, itrija ili skandija, u međusobnoj mješavini ili ne	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
28.54.00	Vodikov peroksid (uključujući čvrste vodikove perokside)	18
28.55.00	Fosfidi, kemijski određeni ili neodređeni	18
28.56	Karbidi, kemijski određeni ili neodređeni:	
10	— Kalcijev karbid	18
20	— Ostalo	18
28.57.00	Hidridi, nitridi, azidi, silicidi i boridi, kemijski određeni ili neodređeni	18
28.58.00	Ostali anorganski spojevi (uključujući destiliranu ili elektrovodljivu vodu i vodu slične čistoće), tekući zrak (neovisno jesu li izdvojeni plemeniti (rijetki) plinovi ili ne), stlačeni zrak, amalgami, osim amalgama plemenitih kovina	18
29.01	Ugljikovodici:	
10	— Etilen	18
20	— Propilen	18
30	— Butilen, butadien i metilbutadien	18
	— Ostali aciklički ugljikovodici:	
49	— Ostali	18
50	— Cikloheksan	18
60	— Benzen:	
	— Podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
	— Ostalo	18
70	— Toluol (toluen):	
	— Podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
	— Ostalo	18
75	— Ksileni:	
	— Podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
	— Ostalo	18
80	— Stiren	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85	— Etilbenzen:	
	— Podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
	— Ostalo	18
90	— Ostali ciklični ugljikovodici:	
	— Aromatični ugljikovodici, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
	— Ostalo	18
29.02	Halogenski derivati ugljikovodika:	
10	— Vinilklorid (kloretilen)	18
20	— Trikloretilen	18
30	— Tetrakloretilen	18
40	— Ostalo	18
29.03.00	Sulfo-, nitro- ili nitrozo derivati ugljikovodika	18
29.04	Aciklički alkoholi i njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati:	
10	— Metilni alkohol (metanol)	18
20	— Propil ili izopropil alkoholi (propanoli)	18
30	— Butil alkoholi (butanoli)	18
40	— Oktalalkohol (oktanoli)	18
50	— Etilenglikol (etandiol)	35
60	— Ostalo	18
29.05.00	Ciklički alkoholi i njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati	18
29.06	Fenol i fenolni alkoholi:	
10	— Fenol (hidroksibenzen) i njegove soli	18
20	— Krezoli i njihove soli	18
30	— Ostalo	18
29.07.00	Halogeni-, sulfo-, nitro- ili nitrozo derivati fenola ili fenolnih alkohola	18
28.08.00	Eteri, eter alkoholi, eter fenoli, eter alkohol-fenoli, peroksidi alkohola, peroksidi etera i njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
29.09	Epoksidi, epoksialkoholi, epoksifenoli i epoksieteri, s troč-lanim ili četveročlanim prstenom, te njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati:	
10	— Etilen oksid (oksiran)	14
20	— Propilen oksid	14
30	— Ostalo	14
29.10.00	Acetali i poluacetali, neovisno imaju li drugu kisikovu skupinu ili ne, te njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati	18
29.11	Aldehidi, aldehid-alkoholi, adledehid-eteri, aldehid-fenoli, neovisno imaju li drugu kisikovu skupinu ili ne, ciklički polimeri aldehida, paraformaldehid:	
01	— Formaldehid i formalin	10
09	— Ostalo	18
29.12.00	Halogeni-, sulfo-, nitro- ili nitrozo derivati proizvoda uvrštenih u tarifni broj 29.11	18
29.13	Ketoni, ketonski alkoholi, ketonski fenoli, ketonski alde-hidi, kinoni, kinon alkoholi, kinon fenoli, kinon aldahidi, neovisno imaju li drugu kisikovu skupinu ili ne, te njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati:	
10	— Aceton	18
20	— Etil metil keton	18
30	— Ostalo	18
29.14	Monokarboksilne kiseline i njihovi anhidridi, halogenidi, peroksidi i peroksikiseline i njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati:	
10	— Octena kiselina i njene soli	18
20	— Esteri octene kiseline	18
30	— Metakrilna kiselina i njene soli i esteri	18
	— Ostalo:	
49	— Ostalo	18
29.15	Polikarboksilne kiseline i njihovi anhidridi, halogenidi, peroksidi i peroksikiseline i njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati:	
10	— Anhidrid maleinske kiseline	18
20	— Anhidrid ftalne kiseline	18
30	— Dioktil ortofalati	18
40	— Esteri tereftalne kiseline	18
50	— Ostalo	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
29.16.00	Karboksilne kiseline s alkoholnom, fenolnom, aldehidnom ili ketonskom skupinom i ostale jednostavne ili složene karboksilne kiseline s kisikovom skupinom i njihovi anhidridi, halogenidi, peroksidi i perkiseline, njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati	18
29.19.00	Esteri fosforne kiseline i njene soki, uključujući laktofosfate i njene halogene-, sulfo-, nitro- ili nitrozo derivate	18
29.21.00	Ostali esteri mineralnih kiselina (osim halogenida) i njihove soli, njihovi halogeni-, sulfo-, nitro- ili nitrozo derivati	18
29.22.00	Spojevi s amino skupinom	18
29.23.00	Jednostavni ili složeni amino spojevi s kisikovom skupinom	18
29.24.00	Kvarterne amonijeve soli i hidroksidi, lecitini i ostali fosfoaminolipidi	18
29.25.00	Spojevi sa karboksiamidnom skupinom, spojevi karboksilne kiseline sa amidnom skupinom	18
29.26.00	Spojevi sa karboksiamidnom skupinom (uključujući orto-benzolsulfamid i njegove soli) i spojevi s imino skupinom (uključujući heksametilentetramin i trimetilentramin)	18
29.27	Spojevi s nitrilnom skupinom:	
10	— Akrilonitril	18
20	— Ostalo	18
29.28.00	Diazo-, azo-ili azoksi spojevi	18
29.29.00	Organski derivati hidrazina ili hidoksilamina	18
29.30.00	Spojevi sa ostalim dušikovim skupinama	18
29.31.00	Organski sumporni spojevi	18
29.33.00	Organski spojevi žive	18
29.34.00	Ostali organsko-anorganski spojevi	18
29.35	Heterociklički spojevi, nukleinske kiseline:	
10	— Laktami	18
20	— Ostalo	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
29.36.00	Sulfonamidi	18
29.37.00	Sultoni i sultami	18
29.38.00	Provitamini i vitamini, prirodni ili proizvedeni sintezom (uključujući prirodne koncentrate), njihovi derivati, što ih se prvenstveno koristi kao vitamine, te međusobne mješavine navedenih spojeva, neovisno jesu li u nekom otapalu ili ne:	18
29.39	Hormoni, prirodni ili dobiveni sintezom, njihovi derivati, koji se koriste prvenstveno kao hormon, ostali steroidi koji se koriste prvenstveno kao hormoni:	
10	— Inzulin	18
20	— Hormon hipofize (prednjeg režnja) i slični hormoni	18
30	— Adrenokortikalni hormoni	18
40	— Ostalo	18
29.41.00	Glikozidi, prirodni ili dobiveni sintezom, te njihove soli, eteri, esteri i ostali derivati	18
29.42.00	Biljni alkaloidi, prirodni ili dobiveni sintezom te njihove soli, eteri, esteri i ostali derivati	18
29.43.00	Šećer, kemijski čist, osim saharoze, glukoze i laktoze, šećerni eteri i esteri i njihove soli, osim proizvoda uvrštenih u tarifne brojeve 29.39., 29.41 i 29.42	18
29.44	Antibiotici:	
10	— Penicilini i njihovi derivati	10
20	— Streptomicini i njihovi derivati	10
30	— Tetraciklini i njihovi derivati	10
40	— Ostalo	10
29.45.00	Ostali organski spojevi	18
30.01.00	Žlijezde i drugi organi za organoterapijsku uporabu, sušeni, uključujući i one u prahu, ekstrakti od žlijezda ili od drugih organa ili od njihovih izlučevina za organoterapijsku uporabu, druge ljudske ili životinjske tvari pripremljene za terapijsku ili profilaktičnu uporabu, što nisu spomenute niti uključene na drugom mjestu:	15
30.02	Antiserumi, cjepiva mikroorganizama, toksini, kulture mikroorganizama (osim kvasaca) i slični proizvodi:	15
10	— Antiserumi i cjepiva mikroorganizama	15
20	— Ostalo	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
30.03	Lijekovi (uključujući lijekove koji se koriste u veterini):	
	— Koji sadrže antibiotike ili njihove derivate:	
11	— Registrirani posebni farmaceutski proizvodi	15
12	— Neregistrirani posebni farmaceutski proizvodi	15
19	— Ostalo	15
	— Koji sadrže hormone, ili proizvode sa hormonskom skupinom, ali ne sadrže antibiotike ni njihove derivate:	
21	— Registrirani posebni farmaceutski proizvodi	15
22	— Neregistrirani posebni farmaceutski proizvodi	15
29	— Ostalo	15
	— Koji sadrže alkaloide ili njihove derivate, ali ne sadrže hormone i druge proizvode s hormonskom skupinom niti antibiotike ili njihove derivate:	
31	— Registrirani posebni farmaceutski proizvodi	15
32	— Neregistrirani posebni farmaceutski proizvodi	15
39	— Ostalo	15
	— Ostalo:	
41	— Registrirani posebni farmaceutski proizvodi	15
42	— Neregistrirani posebni farmaceutski proizvodi	15
44	— Medicinski (ljekoviti) bomboni	70
49	— Ostalo	15
30.04.00	Vata, gaza, zavoji i slični proizvodi (na primjer, pripremljeni zavoji, flasteri, pripremljeni oblozi), impregnirani, premazani ili prevučeni farmaceutskim tvarima ili pripremljeni u oblike ili pakiranja za pojedinačnu prodaju za medicinsku ili kiruršku uporabu, osim robe navedene iz napomene 3. ovog poglavlja	35
30.05.00	Ostala farmaceutska roba	35
31.05	Ostala gnojiva, roba iz ovog poglavlja u tabletama, pastilama ili sličnim oblicima ili pakiranju čija bruto težina ne prelazi 10 kg:	
	— Ostala gnojiva što nisu spomenuta niti uključena na drugom mjestu: roba iz ovog poglavlja u tabletama, pastilama ili sličnim oblicima ili u pakiranju čija bruto težina ne prelazi 10 kg:	
41	— Gnojiva u pakiranju za prodaju na malo od 10 kg ili manje i gnojiva u tabletama i sličnim oblicima	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
32.04.00	Bojila biljnog podrijetla (uključujući ekstrakt drva i ostale biljne ekstrakte za bojanje, ali bez indiga) ili životinjskog podrijetla:	
	— Catechu i slično za bojanje ribarske opreme	2
	— Ostalo	15
32.05	Sintetska organska bojila (uključujući pigmentna bojila, sintetski organski proizvodi koji se koriste kao luminofor, sredstva za fluorescentno izbjeljivanje, koja djeluju neposredno na vlakno, prirodni indigo:	
10	— Sintetska organska bojila (uključujući pigmentna bojila)	15
20	— Ostalo	15
32.06.00	Lak boje	15
32.07.00	Ostala bojila, anorganski proizvodi koji se koriste kao luminofori	15
32.08.00	Pripremljeni pigmenti, pripremljena sredstva za zamućivanje i pripremljena bojila, staklasti emajli i glazure, glineni premazi, tekući keramički lakovi i slični pripravci, vrsta koje se koriste u industriji keramike, emajla ili stakla, staklena frita i ostalo staklo, u obliku praha, granula ili ljuski	15
32.09	Politure i laštila: vodene boje, pigmenti, u vodenom mediju, koji se koriste za obradu koze, boje i emajli, pigmenti, u lanenom ulju, bezbojnom alkoholu, terpentinskom ulju, laku ili drugim medijima za boje i emajle, tiskarske folije, boje ili druga bojila u ambalaži, koja se koristi za prodaju na malo, otopine, navedene u napomeni 4. ovog poglavlja:	
	— Ostalo, uključujući vodene boje:	
42	— Tiskarske folije	30
32.10.00	Boje za umjetničko slikarstvo, nastavu ili pismoslikare, boje za toniranje, boje i slično za razbibrigu i zabavu, u tabletama, tubama, lončićima, bočicama, zdjelicama ili sličnim oblicima ili pakiranjima, uključujući i boje i komplete ili pribor sa ili bez kistova, paleta ili drugih dodataka	35
32.13	Tinte za pisanje, tiskarske boje i ostale tinte:	
10	— Tiskarske boje	10
20	— Ostalo	50

▼**M18**

Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
33.01.00	Eterična ulja (neovisno jesu li s terpentinom ili ne), uključujući takozvane konkrete i absolute, rezinoidi, koncentrati eteričnih ulja u mastima, neeteričnim uljima, voskovima ili slično, dobiveni hladnom apsorpcijom ili maceracijom, sporedni terpenski proizvodi dobiveni deterpenacijom eteričnih ulja	30
33.04	Mješavine dvije ili više mirisnih tvari (prirodne ili umjetne) i mješavine (uključujući alkoholne otopine) na osnovi jedne ili više tih tvari, vrsta koje se koriste kao sirovine u parfumerijskoj industriji, industriji hrane i ostalim industrijama:	
01	— Tvari za poboljšanje okusa za industrijsku uporabu	20
02	— Mirisne tvari za industrijsku uporabu	20
09	— Ostalo	20
33.06	Parfumerijski, kozmetički ili toaletni proizvodi, vodeni destilati i vodene otopine eteričnih ulja, uključujući i proizvode prikladne za medicinsku uporabu:	
02	— Puderi za lice	100
04	— Parfemi	100
06	— Kreme za brijanje i depiliranje	100
08	— Ruževi za usne	100
12	— Parfumerijski, kozmetički i toaletni proizvodi u setovima	100
13	— Vodeni destilati i vodene otopine eteričnih ulja, uključujući takve proizvode prikladne za uporabu u medicini	40
19	— Ostalo	100
34.03.00	Pripravci za podmazivanje i pripravci koji se koriste za nauljivanje ili mašćenje tekstila, kože, krzna ili drugih materijala, ali isključujući pripravke koji sadrže, kao osnovne sastojke, 70 % ili više masenih udjela naftnih ulja ili ulja dobivenog od bitumenskih minerala	2
34.04.00	Umjetni voskovi (uključujuće voskove topive u vodi), neemulgirane ili koje sadrže otapala	20
34.05	Politure i laštila, za obuću, pokućstvo, podove, kovine, praškovi za ribanje (čišćenje) te slični proizvodi, osim pripremljenih voskova iz tarifnog broja 34.04:	
03	— Laštila za cipele i kože	80
04	— Laštila za kovine	20
09	— Ostalo	80

▼M18

Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
34.07.00	Mase za modeliranje, (uključujući one pripremljene za dječju zabavu i izabrane mase za modeliranje), pripravci poznati kao ‚zubarski vosak' ili ‚smjese za zubne otiske', pripremljeni u obliku pločica, potkovica, štapića i sličnim oblicima	35
35.02.00	Albumini, albuminati i ostali derivati albumina	25
35.03	Želatina (uključujući želatinu u pravokutnim oblicima, neovisno je li obojena ili ne), i derivati želatine, ljepilo dobiveno od kosti, kože, živaca, tetiva ili sličnih proizvoda riblje ljepilo i želatina iz ribljih mjehura:	
09	— Ostalo	70
35.04.00	Peptoni i ostale bjelančevinaste tvari (osim enzima iz tarifnog broja 35.07) i njihovi derivati, kožni prah, neovisno je li kromiran ili ne	25
35.05.00	Dekstrini i ljepila na osnovi dekstrina, topivi ili prženi škrob, ljepila na osnovi škroba	25
35.07.00	Encimi, pripremljeni encimi, što nisu spomenuti niti uključeni na drugom mjestu:	
	— Sirilo	10
	— Ostalo	18
36.01.00	Barut	18
36.02.00	Pripremljeni eksplozivi, osim baruta	35
36.04.00	Sporogoreći štapini, detonirajući štapini, udarne i eksplozivne kapsule, upaljači, električni detonatori:	35
36.06.00	Šibice (osim bengalskih šibica)	100
36.08.00	Ferocerij i druge piroforne slitine u svim oblicima, proizvodi od zapaljivih tvari:	
	— Ferocerij i druge piroforne slitine u svim oblicima	100
	— Ostalo	80
37.01	Fotografske ploče i ravni filmovi, osjetljivi na svjetlost, neosvijetljeni, od bilo kojeg materijala osim od papira, kartona ili tekstila:	
01	— Rendgenski filmovi i ploče, neosvijetljeni	30
02	— Ravni filmovi i ploče	35
09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
37.02	Filmovi u svitcima, osjetljivi na svjetlost, neosvijetljeni, perforirani ili ne	
01	— Rendgenski filmovi	30
02	— Fotografski filmovi	35
03	— Filmovi, široki 15 cm ili više	35
04	— Film za fotoslogove	35
09	— Ostalo	35
37.03	Fotografski papir, karton i tekstil, osjetljivi na svjetlost, neosvijetljeni ili osvijetljeni, ali ne razvijeni:	
01	— Papri za fotoslog u svitcima	35
09	— Ostalo	35
37.04.00	Osvijetljene nerazvijene ploče i filmovi, negativi i pozitivi	35
37.05	Ploče, neperforirani filmovi i perforirani filmovi (osim kinematografskog filma), osvijetljeni i razvijeni, negativi ili pozitivi:	
09	— Ostalo	35
37.07	Kinematografski filmovi, osvijetljeni i razvijeni, neovisno imaju li zvučni zapis ili sadrže samo zvučni zapis ili ne, negativi i pozitivi:	
01	— Koji sadrže samo zvučni zapis	35
09	— Ostalo	50 IKR/kg
37.08.00	Kemijski proizvodi i materijali za bljeskalice, vrsta i oblika prikladnih za uporabu u fotografiji	35
38.01.00	Umjetni grafit, koloidni grafit, osim u uljnoj suspenziji	25
38.03.00	Aktivni ugljen, aktivirani prirodni mineralni proizvodi, životinjski ugljen, uključujući rabljeni	25
38.05.00	Tal-ulje	25
38.06.00	Koncentrirana sulfitna lužina	25
38.07.00	Terpentinska ulja (gumeni, drvni ili sulfatni terpentin i druga terpenska otapala dobivena destilacijom ili drugim postupkom iz crnogoričnog drva, sirovi dipenten, sulfitni terpentin, borovo ulje (osim borovih ulja koja nisu bogata terpineolom	25
38.08.00	Kolofonij i druge smolne kiseline i njihovi derivati, osim smolnih estera iz tarifnog broja 39.05, kolofonijski špirit i kolofonijska ulja	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
38.09	Drvni katran, ulja od drvnog katrana (osim složenih otapala i razrjeđivača uvrštenih u tarifni broj 38.18), drvni kreozot, drvna nafta, biljna smola svih vrsta, pivarska smola i slični pripravci na osnovi kolofonija, ili biljnih smola, ljevaoničkih jezgrenih veziva na osnovi prirodnih smolnih proizvoda:	
01	— Metilni alkohol, nepročišćen	25
02	— Acetonsko ulje	25
09	— Ostalo	25
38.11	Dezinficijensi, insekticidi, fungicidi, rodenticidi, herbicidi, sredstva protiv klijanja, sredstva za reguliranje rasta biljaka i slični proizvodi, pripremljeni u oblike ili pakiranja za pojedinačnu prodaju ili kao pripravci ili proizvodi (na primjer, posumporene vrpce, fitilji, svijeće i papiri za muhe):	
10	— Dezinficijensi	20
20	— Insekticidi	20
30	— Fungicidi	20
40	— Sredstva protiv klijanja (herbicidi)	20
50	— Ostalo:	
	— Paraziticidi, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	20
	— Sredstva protiv klijanja, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	20
	— Ostalo	25
38.12.00	Pripremljena sredstva za glaziranje, apreturu i nagrizanje), vrsta koje se koriste u tekstilnoj, papirnoj, kožarskoj ili sličnim industrijama	25
38.13	Pripravci za luženje (dekapiranje) kovinskih površina, talitelji i drugi pomoćni pripravci za lemljenje ili zavarivanje, prah i paste za lemljenje ili zavarivanje koje se sastoje od kovina i drugih materijala, pripravci vrsta koje se koriste kao jezgre ili obloge za elektrode ili šipke za zavarivanje:	
01	— Materijali za lemljenje i zavarivanje	14
09	— Ostalo	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
38.14.00	Pripravci protiv detonacije, pripravci za sprječavanje oksidacije, za sprječavanje taloženja smole, poboljšivači viskoznosti, pripravci za sprječavanje korozije i slični pripremljeni aditivi za mineralna ulja	25
38.15.00	Pripremljeni ubrzivači vulkanizacije za gumu	25
38.16.00	Pripremljene podloge za razvoj mikroorganizama	25
38.17.00	Pripravci i punjenja za aparate za gašenje požara, napunjene granate za gašenje požara	25
38.19	Kemijski proizvodi i preparati kemijske ili srodnih industrija (uključujući one sastavljene iz mješavina prirodnih proizvoda), što nisu spomenuti niti uključeni na drugom mjestu, ostaci proizvoda kemijske ili srodnih industrija, što nisu spomenuti niti uključeni na drugom mjestu:	
10	— Složeni katalizatori	25
20	— Vatrostalni cementi, vatrostalne žbuke, i slične vatrostalne mase	25
	— Ostalo:	
31	— Tekućine za hidraulične kočnice i pripravci protiv smrzavanja	35
32	— Mineralni pripravci za označavanje cesta	20
34	— Ugljeni za ugljene četkice	21
35	— Reagensi	25
36	— Složena sredstva za otvrdnjavanje	50
37	— Naftenati	25
38	— Pripravaci za štavljenje	50
39	— Nitritne soli	50
41	— Ionski izmjenjivači	50
42	— Tekući poliklorodifenili, tekući kloroparafini, mješani polietilenglokoli	50
43	— Emulgatori	50
44	— Složeni ekstenderi i površinski obrađeni ekstenderi za sredstva za premazivanje	25
45	— Kemijski pripravci koji se koriste pri elektro galvanizaciji kovina	50
46	— Taljivi keramički proizvodi za određivanje temperature u peći	25
47	— Amonijakova voda i iskorišteni oksid, dobiven pročišćavanjem plina kamenim uljenom	25
49	— Ostalo	50

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39.01	Proizvodi dobiveni kondenzacijom, polikondenzacijom ili poliadicijom, modificirani ili polimerizirani ili ne, u primarnim oblicima ili ne (npr. fenoplasti, aminoplasti, alkidi, polialil estri i drugi nezasićeni poliesteri, silikoni):	
10	— Ionski izmjenjivači	15
	— Fenoplasti:	
	— U primarnim oblicima:	
21	— Otopine, emulzije i paste	15
22	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpce:	
25	— Ostalo	30
	— U ostalim oblicima, uključujući otpad i lomljevinu:	
29	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	30
	— Aminoplasti:	
	— U primarnim oblicima:	
31	— Otopine, emulzije i paste	15
32	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpce:	
35	— Ostalo	30
	— U ostalim oblicima, uključujući otpad i lomljevinu:	
39	— Ostalo:	
	— Otpaci i lomljevina	15
	— Ostalo	30
	— Alkidi i drugi poliesteri:	
	— U primarnim oblicima:	
41	— Otopine, emulzije i paste	15
42	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpce:	
44	— Valovite ploče	30

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
45	— Ostalo	30
	— U ostalim oblicima, uključujući otpatke i lomljevinu:	
47	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25
49	— Ostalo:	
	— Otpatci i lomljevina	15
	— Ostalo	30
	— Poliamidi:	
	— U primarnim oblicima:	
51	— Otopine, emulzije i paste	15
52	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpce:	
54	— Ostalo	30
	— U ostalim oblicima, uključujući otpatke i lomljevinu:	
56	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25
59	— Ostalo:	
	— Otpaci i lomljevina	15
	— Ostalo	30
	— Poliuretani:	
	— U primarnim oblicima:	
61	— Otopine, emulzije i paste	15
62	— Blokovi, ekspandirani i nerazrezani	15
63	— Ostalo	15
	— U ostalim oblicima, uključujući otpad i lomljevinu:	
65	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25
69	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	30
	— Epoksidne smole:	
	— U primarnim oblicima:	
71	— Otopine, emulzije i paste	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
72	— Ostalo	15
79	— U ostalim oblicima, uključujući otpad i lomljevinu:	
	— Otpad i lomljevina	15
	— Ostalo	30
	— Silikoni:	
	— U primarnim oblicima:	
81	— Otopine, emulzije i paste	15
82	— Ostalo	15
89	— Ostalo:	
	— Profilni oblici, cijevi i monofil	25
	— Listovi, folija, ploče, zaštitne obloge i slično, neobojene (prozirne), neoblikovani netiskani ili označeni, debljine 0,4 mm ili manje	15
	— Listovi, folija, ploče, zaštitne obloge i slično, neobojene (prozirne), neoblikovani netiskani ili označeni, debljine veće od 0,4 mm do uključno 1 mm	20
	— Ostalo	30
	— Ostali proizvodi dobiveni kondenzacijom, polikondenzacijom ili poliadicijom:	
	— U primarnim oblicima:	
	— Otopine, emulzije i paste:	
91	— Polieteri	15
92	— Ostalo	15
	— Ostalo:	
93	— Polieteri	15
94	— Ostalo	15
	— U obliku ploča, listova, filma, folije i vrpce:	
96	— Ostalo	30
	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	30

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39.02	Polimerizacijski i kopolimerizacijski proizvodi (npr. polietilen, politetrahaloetileni, poliizobtilen, polistiren, polivinil klorid, polivinil acetat, polivinil kloracetat i ostali derivati polivinila, poliakrila i polimetakrila, kumaron-indenske smole):	
01	— Ionski izmjenjivači	15
	— Polietilen:	
	— U primarnim oblicima:	
11	— Otopine, emulzije i paste	10
12	— Ostalo	10
	— U obliku ploča. listova, filma, folije ili vrpci:	
16	— Ostalo	40
19	— U obliku otpada ili lomljevine	10
	— Polipropilen:	
	— U primarnim oblicima:	
21	— Otopine, emulzije i paste	15
22	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpci:	
24	— Ostalo	40
	— U ostalim oblicima, uključujući otpad i lomljevinu:	
29	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	40
	— Polistiren i njegovi kopolimeri:	
	— U primarnim oblicima:	
31	— Otopine, emulzije i paste	21
	— Ostalo:	
32	— Za ekspandiranje	21
33	— Ostalo	21
	— U obliku ploča, listova, filma, folije ili vrpci:	
	— Ploče:	
37	— Ostalo	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39	— U obliku otpada ili lomljevine	21
	— Polivinil klorid:	
	— U primarnim oblicima:	
41	— Otopine, emulzije i paste	15
42	— Ostalo	15
	— U obliku monofila, bešavnih cijevi, šipki, štapova ili profilnih oblika:	
43	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25
45	— U obliku ploča, pločica ili traka, koje se koriste za oblaganje podova	35
	— U obliku ploča, listova, traka, filma ili folije (osim onih iz tarifnog podbroja 45):	
46	— Vrsta koje se koriste za oblaganje zidova	40
48	— Valovite ploče	15
51	— Ploče za fotografiranje	7
52	— Ostalo	40
54	— U obliku otpada ili lomljevine	15
	— Kopolimeri vinil klorida i vinil acetata:	
	— U primarnim oblicima:	
56	— Otopine, emulzije i paste	15
57	— Ostalo	15
	— U obliku monofila, bešavnih cijevi, šipki ili profilnih oblika:	
58	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25
62	— U obliku ploča, pločica ili vrpci vrsta koje se koriste za oblaganje podova	35
	— U obliku ploča, listova, vrpci, filma ili folije (osim onih iz tarifnog podbroja 62):	
63	— Vrsta koje se koriste za oblaganje zidova	40
65	— Valovite ploče	15
66	— Ploče za fotografiranje	7
67	— Ostalo	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
69	— U obliku otpada ili lomljevine	15
	— Akrilni polimeri, metakrilni polimeri i akrilo-metakrilni kopolimeri:	
	— U primarnim oblicima:	
71	— Otopine, emulzije i paste	15
72	— Ostalo	15
	— U ostalim oblicima, uključujući otpad i lomljevinu:	
79	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	40
	— Polivinil acetat:	
81	— Otopine, emulzije i paste	15
82	— Blokovi, komadi, granule, pahuljice ili prah	15
89	— Ostalo:	
	— Otpad i lomljevina	15
	— Ostalo	40
	— Ostali proizvodi polimerizacije i kopolimerizacije:	
	— U primarnim oblicima:	
91	— Otopine, emulzije i paste	15
92	— Ostalo	15
	— U obliku ploča, listova, filma, folije ili vrpci:	
94	— Ostalo	40
	— U obliku monofilam, bešavnih cijevi, šipki, štapova ili profilnih oblika:	
95	— Cijevi s točkom pucanja od 80 kg/cm^2 ili više	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39.03	Regenerirana celuloza, nitrat celuloze, acetat celuloze i drugi celulozni esteri, celulozni eteri i drugi kemijski derivati celuloze, neovisno jesu li plastificirani (omekšani) ili ne (npr. kolodije, celuloid), vulkanizirana vlakna:	
	— Regenerirana celuloza:	
11	— U primarnim oblicima	15
	— U ostalim oblicima:	
	— Ploče, listovi, film, folija ili vrpci:	
14	— Ostalo:	
	— Ljepljive trake	25
	— Ostalo	30
19	— Ostalo:	
	— Vezivna sredstva za proizvodnju ribarske opreme, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
	— Ostalo	30
	— Nitrati celuloze:	
	— Neplastificirani (neomekšani):	
	— U primarnim oblicima:	
21	— Kolodij, vuna premazana kolodijem i pamuk za streljivo (guncotton)	15
29	— Ostalo	15
	— Plastificiran (omekšan):	
	— U primarnim oblicima:	
31	— Otopine, emulzije i paste	15
32	— Ostalo	15
	— U ostalim oblicima:	
	— Ploče, listovi, film, folija ili vrpce:	
35	— Ostalo:	
	— Ljepljiva traka	25
	— Ostalo	30

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39	— Ostalo:	
	— Vezivna sredstva za proizvodnju ribarske opreme, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
	— Ostalo	30
	— Celulozni acetati:	
	— Neplastificirani (neomekšani):	
41	— Otopine, emulzije i paste	15
49	— Ostalo	15
	— Plastificirani (omekšani):	
	— U primarnim oblicima:	
51	— Otopine, emulzije i paste	15
52	— Ostalo	15
	— U ostalim oblicima:	
	— Ploče, listovi, film, folija ili vrpci:	
55	— Ostalo:	
	— Ljepljive trake	25
	— Ostalo	30
59	— Ostalo:	
	— Vezivna sredstva za proizvodnju ribarske opreme, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
	— Ostalo	30
	— Ostali kemijski derivati celuloze:	
	— Neplastificirani (neomekšani):	
61	— Otopine, emulzije i paste	15
69	— Ostalo	15
	— Plastificirani (omekšani):	
	— U primarnim oblicima:	
71	— Otopine, emulzije i paste	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
72	— Ostalo	15
	— U ostalim oblicima:	
83	— Ostalo:	
	— Ljepljive vrpce	25
	— Ostalo	30
89	— Ostalo:	
	— Vezivna sredstva za proizvodnju ribarske opreme, podložno usklađivanju s daljnjom definicijom i odlukom	2
	— Ostalo	30
90	— Vulkanizirana vlakna	21
39.04	Skrućene bjelančevine (npr. skrućeni kazein i skrućena želatina)	
01	— Sirove otopine, prah, blokovi, komadi i otpad	15
09	— Ostalo:	
	— Profilni oblici, cijevi i monofil	25
	— Listovi, folija, ploče, zaštitne obloge i slično, neobojane (prozirne), neoblikovane, netiskane ili označene, debljine 0,4 mm ili manje	15
	— Ostalo	30
39.05	Prirodne smole modificirane taljenjem (taljene smole), umjetne smole dobivene esterifikacijom prirodnih smola ili smolnih kiselina (smolni esteri), kemijski derivati prirodne gume (npr. klorirana guma, hidroklorid guma, oksidirana guma, ciklizirana guma):	
01	— Sirove rastopine, prah, blokovi, komadi i otpad	15
09	— Ostalo:	
	— Profilni oblici, cijevi i monofil	25
	— Listovi, folije, ploče, zaštitne obloge i slično, neobojani (prozirni), neoblikovani, netiskani ili označeni, debljine 0,4 mm ili manje	15
	— Ljepljive trake	25
	— Ostalo	30

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
39.06	Ostali visoki polimeri, umjetne smole i umjetne plastične mase, uključujući alginsku kiselinu, njene soli i estere, linoksin:	
10	— Alginska kiselina, njene soli i esteri	15
	— Ostalo:	
21	— U primarnim oblicima	15
29	— Ostalo:	
	— Profilni oblici, cijevi i monofil	25
	— Listovi, folija, ploče, zaštitne obloge i slično, neobojene (prozirne), neoblikovane, netiskane ili označene, debljine 0,4 mm ili manje	15
	— Ostalo	30
39.07	Proizvodi od materijala opisanih u tarifnim brojevima 39.01 do 39.06	
	— Proizvodi za prijenos ili pakiranje robe, uključujući spremnike bez ručki, koji se mogu koristiti i kao šalice za jednokratnu uporabu, čepovi, poklopci, zaklopci i ostali zatvarači:	
12	— Ambalaža za mlijeko:	
	— Velike kante za mlijeko od 10 litara ili više	10
	— Ostalo	20
25	— Sanitarni ili toaletni proizvodi	80
30	— Ukrasni predmeti i predmeti za osobno ukrašavanje	100
	— Uredska i školska oprema:	
36	— Matrice i listovi za višekratno kopiranje	70
39	— Ostalo	70
	— Proizvodi za električnu rasvjetu:	
48	— Sjenila i kugle za rasvjetu otvorenih prostora	35
49	— Ostalo	70
50	— Rolete, rebrenice i slični proizvodi i njihovi dijelovi	70
	— Ostalo:	
62	— Kućanski proizvodi	100
64	— Zidne ploče, lijevane u kalup	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
65	— Stakla za satove i ručne satove	50
68	— Ručke	30
72	— Proizvodi posebno namijenjeni za brodove	25
73	— Alati, što nisu spomenuti niti uključeni na drugom mjestu	25
74	— Proizvodi za njegu i medicinske svrhe	35
76	— Pribor za materijal za pečaćenje za slavine i strojeve, manji proizvodi za strojeve i tehničku uporabu	25
78	— Svornjaci, matice, podloške i slično	25
99	— Ostalo:	
	— Hidraulična preša	35
	— Tave od stakla	50
	— Rezani umjetni mamci za morski ribolov ribarskim štapom	4
	— Stupovi za ogradu	10
	— Kugle i stakla za navigacijska svjetla i svjetla za plutače	25
	— Zavornji za označavanje cestovnih križanja	35
	— Ostalo	70
40.01	Lateks od prirodnog kaučuka, sa ili bez dodanog lateksa od sintetičkog kaučuka, predvulkanizirani lateks od prirodnog kaučuka, prirodni kaučuk, balata, gutaperka (gutta-percha), i slične prirodne gume:	
10	— Lateks od prirodnog kaučuka, sa ili bez dodanog lateksa od sintetičkog kaučuka, predvulkanizirani lateks od prirodnog kaučuka	21
20	— Prirodni kaučuk osim lateksa	21
30	— Ostalo:	
	— Ploče, izrađene na takav način da je očito da su izrađene za proizvodnju potplata za cipele	10
	— Ostalo	21
40.02	Lateks iz sintetičkog kaučuka, predvuklanizirani lateks iz umjetnog kaučuka, sintetički kaučuk, faktis dobiven iz ulja:	
10	— Polibutadien-stiren lateks, predvulkaniziran ili ne	21
20	— Ostali lateks od sintetičkog kaučuka, predvulkaniziran ili ne	21

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
30	— Polibutadien (BR)	21
40	— Poliklorbutadien (CR)	21
50	— Polibutadien-stiren (SBR)	21
60	— Butil kaučuk (MR)	21
70	— Ostali sintetički kaučuk, faktis dobiven iz ulja	21
40.03.00	Regenerirana guma	25
40.04.00	Otpad i odresci od nestrvrdnutog kaučuka (gume), škart od kaučuka, osim tvrde gume, primjeren samo za preradu gume, prah, dobiven iz otpada ili lomljevine od kaučuka nestvrdnutog kaučuka	21
40.05.00	Ploče, listovi, vrpce od nevulkaniziranog prirodnog ili sintetičkog kaučuka (gume)osim dimljenog kaučuka u obliku listova i sirovih listova iz tarifnih brojeva 40.01 ili 40.02, granule nevulkaniziranog ili sintetičnog kaučuka, mješavine, pripremljene za vulkanizaciju, nevulkanizirani prirodni ili sintetički kaučuk, u mješavini prije ili nakon koagulacije sa čađom (sa ili bez dodatka mineralnog ulja) ili sa silicijevim dioksidom (s dodatkom mineralnog ulja ili bez), ubilo kojem obliku, poznat kao masterbatch:	
	— Za proizvodnju cipela, na takav način da je očito da su posebno izrađeni za takvu uporabu	7
	— Ostalo	21
40.06.00	Nevulkanizirani prirodni ili sintetični kaučuk (guma), uključujući lateks u ostalim oblicima ili stanjima (na primjer štapovi, cijevi i profilni oblici, rastopine i disperzije), proizvodi iz nevulkaniziranog prirodnog ili sintetičkog kaučuka (na primjer, prevučeni ili impregnirane tekstilne niti, koluti i pločice)	21
40.08	Ploče, listovi, vrpce, štapovi i profili od kaučuka (gume) osim tvrde gume:	
02	— Podne obloge	35
03	— Štapovi, profilni oblici i vrpce	25
09	— Ostalo	35
40.09	— Slavine i cijevi od vulkaniziranog kaučuka (gume) osim tvrde gume:	
01	— Slavine i cijevi s točkom pucanja od 50 kg/cm^2 ili više	7
09	— Ostalo	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
40.10.00	Transmisijski, prijenosni ili elevatorske remeni ili trake od vulkaniziranog kaučuka	25
40.11	— Vanjske gume, zamjenjivi protektori, zračnice i štitnici za gume za sve vrste kotača:	
10	— Nove vanjske pneumatske gume koji se uobičajeno koriste za osobna vozila	40
20	— Nove vanjske pneumatske gume koji se koje se obično koriste za autobuse i kamione	40
40	— Nove vanjske pneumatske gume koje se obično koriste za motorna vozila (uključujući i skutere) ili bicikle	40
50	— Zračnice	40
	— Ostalo, uključujući protektirane gume:	
61	— Sve vrste rabljenih pneumatskih guma	35
69	— Ostalo	40
40.12.00	Higijenski i farmaceutski proizvodi (uključujući dude), od vulkaniziranog nestvrdnutog kaučuka (gume), s priborom ili bez pribora od tvrde gume	35
40.13	— Odjeća i pribor za odjeću (uključujući rukavice, za sve namjene, od vulkaniziranog kaučuka (gume) osim od tvrde gume:	
01	— Ronilačka odijela	20
03	— Zaštitna odjeća za radiologe s olovnom oblogom	35
40.14	Ostali proizvodi od vulkaniziranog kaučuka (gume) osim tvrde gume:	
04	— Strojna ambalaža i štitnici od propuha	25
05	— Proizvodi za tehničku uporabu	25
06	— Ručni alati što nisu spomenuti niti uključeni na drugom mjestu	25
07	— Proizvodi posebno izrađeni za brodove	25
08	— Vrata	30
19	— Ostalo:	
	— Razrezani umjetni mamci za morski ribolov sa ribarskim štapom	4
	— Obruči za čuvanje kositra	25
	— Ostalo	70

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
40.15.00	Tvrdi kaučuk (tvrda guma) (na primjer, ebonit i vuklanit) u rasutom stanju, pločama, listovima, vrpcama, palicama, profilnim oblicima ili cijevima, otpad, lomljevinu i prah tvrdog kaučuka:	
	— Za proizvodnju cipela, na takav način da je očito da su posebno izrađeni za takvu uporabu	15
	— Ostalo	25
40.16	Proizvodi od tvrdog kaučuka (ebonit i vuklanit):	
01	— Sanitarni i higijenski proizvodi	35
09	— Ostalo	70
41.02	Goveđa koža (uključujući bivolju kožu) i konjska koža, osim kože uvrštene u tarifne brojeve 41.06 ili 41.08:	
20	— Ostalo:	
	— Za potplate i uloške, ukoliko je očito da je namijenjena za takvu uporabu	10
	— Ostalo	14
41.06.00	Semiš-koža	14
41.08.00	Lakirana koža i lakirana umjetna koža, metalizirana koža:	14
41.10 00	Umjetna koža na osnovi kože ili kožnih vlakana, u pločama, listovima ili vrpcama	14
42.03	Odjeća i pribor za odjeću od kože ili umjetne kože:	
03	— Remeni za ručne satove	50
04	— Rukavice za radiologe	35
05	— Rukavice za varioce, zaštitne pregače i rukave od kože	7
42.05	Ostali proizvodi od kože ili umjetne kože:	
01	— Kožni obrubi za proizvodnju cipela, ukoliko su očito prerađena za takvu posebnu uporabu	10
02	— Ručke	30
03	— Proizvodi za medicinsko liječenje	35
09	— Ostalo	65

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
42.06.00	Proizvodi od crijeva (osim svilenog katguta), crijevnih potkožica, mjehura ili od tetiva	65
43.04	Umjetno krzno i proizvodi od umjetnog krzna:	
01	— Umjetno krzno	30
44.01	Ogrjevno drvo u oblicama, cjepanicama, granama, ili snopovima, otpaci drva, uključujući piljevinu:	
10	— Ogrjevno drvo u oblicama, cjepanicama, granama ili snopovima	30
20	— Otpaci drva, uključujući piljevinu	30
44.02.00	Drveni ugljen (uključujući drveni ugljen od ljusaka), neovisno je li aglomeriran ili ne	30
44.03	Grubo obrađeno drvo, okorano drvo (sa skinutom korom) ili samo okresano:	
10	— Drvna celuloza	25
20	— Trupci za piljenje i trupci za furnir, iz crnogorice	25
30	— Trupci za piljenje i trupci za furnir od bjelogorice	25
	— Ostalo:	
41	— Stupovi za postavljanje skele i za sušenje ribe	2
42	— Stupovi za ogradu	10
43	— Telegrafski i električni stupovi	25
49	— Ostalo	25
44.04	Drvo, učetvoreno ili raspolovljeno, ali ne dalje obrađeno:	
10	— Iz crnogoričnih vrsta	25
20	— Ostalo	25
44.05	Drvo, piljeno po dužini, rezano ili ljušteno, ali ne dalje obrađeno, debljine veće od 5 mm:	
	— Iz crnogoričnih vrsta:	
11	— Daske za palube iz drva bora vrste Oregon, smolastog bora ili drva jele vrste Douglas, 75 × 125 mm ili više	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
19	— Ostalo	25
	— Ostalo:	
21	— Hrasta	15
22	— Bukve	20
23	— Breze ili javora	20
24	— Mahagonija	20
25	— Tikovine	20
29	— Ostalo	20
44.07.00	Drveni željeznički ili tramvajski pragovi	25
44.09	Drvo za obruče, cijepani kolci, zašiljeni kolci i stupovi, drvene motke, zašiljene ali ne piljene po dužini, iverica, pulpa u iverju ili česticama, drvna piljevina, primjerena za uporabu pri izradi octa ili za čišćenje tekućina, drvene palice, grubo obrađene, ali ne tokarene, savijene ili drugačije obrađene, primjerene za izradu, štapova za hodanje, ručki za kišobrane, drški alata ili slično:	
10	— Celulozno drvo u obliku iverja ili čestica	25
	— Ostalo:	
22	— Drvene palice prikladne za proizvodnju štapova za hodanje, ručki za kišobrane, drški alata i slično	25
23	— Vučeno drvo	30
29	— Ostalo	25
44.11	Ploče vlaknatice od drva ili od drugih biljnih materijala, neovisno jesu li aglomerirane smolama ili drugim organskim vezivnim sredstvima ili ne:	
10	— Zgusnuto (sabijeno) ploče vlaknatice (lesonit)	20
20	— Ostalo	30
44.12.00	Drvna vuna i drvno brašno	25
44.13	Drvo (uključujući lamele i daščice za parket, nesastavljene) kontinuirano oblikovano s perom i utorom, rubno zarezano, oborenih bridova, v-spojeno, središnje v-spojeno ili slično obrađeno, ali ne dalje obrađeno:	
	— Iz crnogoričnih vrsta:	
11	— Daske za palube iz drva bora vrste Oregon, smolastog bora ili drva jele vrste Douglas, 75 × 125 mm ili više	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
19	— Ostalo	25
	— Ostalo:	
29	— Ostalo	30
44.14.00	Drvo, piljeno po dužini, rezano ili ljušteno, ali ne dalje obrađeno, debljine veće od 5 mm, listovi furnira i listovi za šperploču debljine ne više od 5 mm	18
44.15	Šperploče, furnirane ploče, ploče iz daščica i slični proizvodi iz laminiranog drva (uključujući furnirane daske i ploče), intarzije i marketerije:	
10	— Šperploča isključivo iz listova furnira	30
20	— Furnirane ploče, ploče iz daščica i slični proizvodi iz laminiranog drva	30
30	— Ostalo	30
44.16.00	Celularne drvene daske, obložene s osnovnom kovinom ili ne	30
44.17.00	‚Poboljšano' drvo u pločama, blokovima ili sličnim oblicima	30
44.18.00	Prerađeno drvo, iverje, čestice, drvna piljevina, drvno brašni ili ostali otpad aglomeriran prirodnom ili umjetnom smolom ili ostalim organskim vezivnim sredstvima, u pločama, blokovima ili sličnim oblicima:	
	— Listovi za furniranje debljine veće od 15 mm	20
	— Ostalo	30
44.22	Bačve, kace, vjedra i drugi bačvarski proizvodi te njihovi dijelovi, od drva, uključujući bačvarske duge:	
09	— Ostalo	25
44.25	Drveni alati, osnove za alate, drške za alate, osnove i drške za metle, drveni postolarski kalupi:	
02	— Postolarski kalupi	7
09	— Ostalo	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
44.26.00	— Vretena, tuljci, kalemi, vretena za šivaće niti i slično od tokarenog drveta	7
44.28	Ostali proizvodi od drveta:	
85	— Volani	25
86	— Sedla i konjski jaram	35
91	— Stol za blanjanje	7
92	— Ručke	30
93	— Drveni klinovi	35
95	— Mali proizvodi i slični proizvodi za fazoniranje, prešanje ili utiskivanje s različitim proizvodima	70
99	— Ostalo	70
45.01.00	Prirodno pluto, neobrađeno, drobljeno ili mljeveno, otpaci od pluta	21
45.02.00	Pluto prirodno u pravokutnim blokovima (uključujući kvadratne), u pločama, listovima ili vrpcama (uključujući oštrobridne elemente za čepove i podloške čepova)	21
45.03	Proizvodi od prirodnog pluta:	
01	— Plovci od pluta za ribarske mreže	2
03	— Čepovi od pluta	35
09	— Ostalo	40
45.04	Aglomerirano pluto (s veznim materijalima ili bez) i proizvodi od aglomeriranog pluta:	
01	— Proizvodi iz pluta za izradu cipela	21
02	— Pluto u pločama ili svicima	35
03	— Strojna ambalaža, cijevi i slično od pluta	25
05	— Pluto za poklopce za boce	35
09	— Ostalo	60

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
46.02		Pletenice i slični proizvodi od materijala za pletarstvo za sve vrste uporabe, spojeni u vrpce ili ne, materijali za pletarstvo, spojeni u usporedne strukove ili tkani, u obliku listova, uključujući, prostirke, pokrivače, zaslone, slamnati ovoji za boce:	
	03	— Pletenice i slični proizvodi, vrpce	25
	09	— Ostalo:	
		— Ovoji za pakiranje, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	20
		— Ostalo	60
46.03		Košarački, pletarski i slični proizvodi, izrađeni izravno u oblike, izrađeni od proizvoda što ih se razvrstava u tarifni broj 46.02, proizvodi od lufe:	
	02	— Vrpce i ručke od pletarskih materijala	30
	09	— Ostalo	100
47.01		Celuloza dobivena mehaničkim ili kemijskim sredstvima od raznih vlaknastih biljnih materijala:	
	10	— Mehanička drvna celuloza	14
	20	— Kemijska drvna celuloza, topljiva	14
	30	— Kemijska drvna celuloza, kaustična (natronska) ili sulfatna, nebijeljena	14
	40	— Kemijska drvna celuloza, kaustična (natronska) ili sulfatna, bijeljena ili polubijeljena (osim topljive)	14
	50	— Kemijska drvna celuloza, sulfatna, nebijeljena	14
	60	— Kemijska drvna celuloza, sulfatna, bijeljena ili polubijeljena (osim topljive)	14
	70	— Polukemijska drvna celuloza	14
	80	— Celuloza, osim drvne celuloze	14

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
47.02.00	Otpad od papira i kartona, otpaci iz papira i kartona, prikladni za uporabu pri proizvodnji papira	14
48.01	Papir i karton (uključujući celuloznu vatu) u svicima ili listovima:	
80	— Ostali papir i karton:	
	— Cigaretni papir	70
	— Karton za oblaganje zidova i podova	21
48.05	Papir i karton, valovit (sa ili bez ravnih površinskih listova), naboran (krep, plisiran i sl.) reljefni, bušeni, u kolutima ili listovima:	
10	— Kraftpapir, naboran (krep ili plisiran), uključujući reljefni i bušeni	20
30	— Ostali naborani ili plisirani papir, uključujući reljefni ili bušeni	20
	— Ostalo:	
42	— Papir i karton, dekorativni ili reljefni	20
49	— Ostalo	20
48.07	Papir i karton, impregniran, premazan, površinski obojen, površinski ukrašen ili tiskan (koji nije tiskani materijal iz poglavlja 49), u kolutima ili listovima:	
10	— Papir za tiskanje i pisanje	7
20	— Papir i karton (osim papira za tiskanje i pisanje), premazan ili impregniran umjetnim ili sintetičnim smolama (osim ljepila)	20
	— Papir i karton, premazani katranom ili bitumenom ili asfaltom:	
31	— Valovita krovna ljepenka	15
	— Ostalo:	
45	— Tapete	35
46	— Ploče za izolaciju	30
48	— Karton za tiskarske blokove	7
51	— Materijali za strojnu ambalažu	25
59	— Ostalo:	
	— Ljepljivi papir	7
	— Ostalo	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
48.08.00	Filter blokovi i ploče, od papirne mase	25
48.10.00	Cigaretni papir, neovisno je li izrezan na veličine ili je u obliku knjižica ili cjevčica ili ne	70
48.11.00	Zidne tapete i linkrusta, prozorske vitrofanije od papira:	35
48.12.00	Podne obloge na osnovi papira ili kartona, izrezane na veličine ili ne, sa ili bez premaza koji sadrži linoleum	35
48.13.00	Karbon papir i ostali papiri za kopiranje (uključujući papir za matrice za umnožavanje i papir za prenošenje, razrezan u određene oblike ili veličine, neovisno je li pakiran u kutije ili ne	7
48.14	Blokovi za pisanje, poštanske omotnice, dopisnice u obliku pisma, dopisnice i kartice za dopisivanje bez slike, kutije, vrećice, notesi i omoti, od papira ili kartona, koji sadrže zbirku pribora za dopisivanje:	
01	— Poštanske omotnice, netiskane	30
02	— Poštanske omotnice, tiskane	50
03	— Pribor za pisanje u kutijama, notesima i slično	50
09	— Ostalo	30
48.15	Ostali papir i karton razrezan u određene oblike i veličine:	
20	— Gumirani papir ili papir premazan ljepilom, u vrpcama ili svicima	4
	— Ostalo:	
31	— Svici za računalne strojeve, telegrafe i slično	35
32	— Papir za pisanje, matrice za umnožavanje, papir za crtanje, netiskan	7
33	— Listovi za filtriranje, razrezani u određene oblike i veličine	25
39	— Ostalo:	
	— Tuljci (ambalaža izrađena od papira)	25
	— Ostalo	30
48.20.00	Tuljci, svici, vretena (kopsovi) i slične podloge, od papirne mase, papira ili kartona (neovisno jesu li bušeni ili očvrsnuti ili ne)	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
48.21	Ostali proizvodi od papirne mase, papira, kartona ili celulozne vate:	
10	— Kartice za bušenje, u vrpcama ili ne	15
	— Poslužavnici, zdjele, tanjuri, šalice i slično, od papira ili kartona:	
29	— Ostalo	70
	— Džepni rupčići, listići za uklanjanja šminke, ručnici, stolnjaci, plahte i slični tkani proizvodi od papira, rublje od papira:	
39	— Ostalo	70
	— Ostalo:	
51	— Cijevi i strojna ambalaža, proizvodi za tehničku uporabu i slični mali proizvodi za strojeve	25
52	— Kartice za grafičke namjene i listovi i svici za aparate za snimanje	15
54	— Papir za ultrazvučne aparate	4
58	— Šablone za krojenje	25
59	— Ostalo	70
50.01.00	Čahure dudovog svilca prikladne za odmotavanje	14
50.02.00	Sirova svila (nepredena)	14
50.03.00	Svileni otpaci (uključujući čahure neprikladne za odmotavanje, otpadnu pređu i rastrgane tekstilne materijale)	21
53.08.00	Pređa od fine životinjske dlake (grebenana ili češljana) nepripremljena za prodaju na malo	20
55.03	Pamučni otpaci (uključujući otpadnu pređu i rastrgane tekstilne materijale) ne grebenani i ne češljani:	
01	— Pamučni otpad	25
55.06	Pamučna pređa, pripremljena za prodaju na malo:	
01	— Konac za šivanje	15
09	— Ostalo	15

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
57.04	Ostala biljna tekstilna vlakna, sirova ili prerađena, ali nepredena, i otpaci od tih vlakana (uključujući otpadnu pređu i rastrgane tekstilne materijale):	
20	— Kokosovo vlakno i otpaci od kokosovih vlakana, uključujući otpadnu pređu i rastrgane tekstilne materijale:	
	— Punilo za pokućstvo, u listovima	25
30	— Ostala vlakna i otpaci od takvih vlakana, uključujući otpadnu pređu i rastrgane tekstilne materijale:	
	— Punilo za pokućstvo, u listovima	25
57.10.00	Tkanine iz jute ili drugih tekstilnih vlakana iz tarifnog broja 57.03:	
	— Materijali za zamatanje	2
	— Platna i tkanine za cerade	5
	— Ostalo	20
57.11.00	Tkanine iz drugih biljnih tekstilnih vlakana, tkanine iz papirne pređe:	
	— Materijali za zamatanje od prave konoplje	2
	— Platna i tkanine za cerade od prave konoplje	15
	— Ostalo	20
59.01	Vata i proizvodi od vate, tekstilni otpad i prah i nope od tekstilnog materijala:	
01	— Vata	25
03	— Ostali proizvodi od vate	25
09	— Ostalo	25
59.02	Pust i proizvodi od pusta, neovisno jesu li impregnirani ili prevučeni ili ne:	
	— Ostalo:	
21	— Pust	25
59.06	Ostali proizvodi od pređe, vrpci, konopca ili kabela, osim tekstilnih materijala i proizvoda, izrađenih od takvih materijala:	
02	— Vezice za cipele	30
09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
59.07	Tekstilni materijali prevučeni ljepilom ili škrobnim tvarima koje se koriste za vanjsko uvezivanje knjiga i za sličnu uporabu, tkanine za kopiranje, kanvas pripremljen za slikanje, ‚buckram' i slični kruti tekstilni materijali koji se koriste za osnove šešira:	
01	— Tkanine za vanjsko uvezivanje knjiga, kanvas pripremljen za slikanje, kanvas i slične tkanine za izradu cipela, prevučene ljepilom ili škrobnim tvarima i slično	15
59.08	Tekstilni materijali, impregnirani, prevučeni, prekriveni ili laminirani preparatima iz derivata celuloze ili drugih umjetnih plastičnih materijala:	
01	— Izolacijske vrpce i ljepljive vrpce za zamatanje	25
59.10.00	Linoleum i materijali izrađeni na tekstilnoj osnovi sličnoj linoleumu, neovisno jesu li razrezani u određene oblike ili ne kakvi se koriste kao podne obloge, podna prekrivala izrađena iz obloge koja se nanosi na tekstilnu osnovu, neovisno jesu li razrezane u oblike ili ne	35
59.11	Gumirani tekstilni materijali, osim gumiranog pletene ili kačkane robe:	
01	— Tkanine za bolničku posteljinu	35
02	— Izolacijska vrpca	25
09	— Ostalo	20
59.13.00	Elastični materijali i pozamanterija (osim pletene ili kačkane robe) izrađeni od tekstilnih materijala, kombiniranih s gumenim nitima	20
59.14.00	Tekstilni stjenjevi, tkani, prepleteni ili pleteni, za svjetiljke, peći, upaljače, svijeće i slično; čarapice za plinsku rasvjetu i cjevasti pleteni materijal za čarapice	18
59.15.00	Cijevi i crijeva od tekstilnog materijala, uključujući obložene i pojačane, s priborom ili bez pribora od drugih materijala:	
	— Vatrogasne cijevi	30
	— Ostalo	35
59.16.00	Transmisijski, transportni remeni ili remeni za elevatore, ili vrpce od tekstilnih materijala, ojačani ili neojačani kovinom ili drugim materijalom	25
59.17.00	Tekstilni materijali i tekstilni proizvodi koji se uobičajeno koriste u strojevima ili napravama	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
62.05	Ostali gotovi tekstilni proizvodi (uključujući šablone za krojenje):	
01	— Vezice za cipele	30
04	— Remeni za ručne satove	50
05	— Materijali za brtvljenje za prozorska stakla	35
07	— Cisterne volumena više od 50 litara:	
	— Cisterne volumena više od 300 litara	35
64.01	Obuća s potplatima i gornjim dijelom od gume ili umjetne plastične mase:	25
01	— Čizme	25
02	— Cipele za skijanje i daskanje	50
03	— Nazuvci (gamaše) i visoke čizme za vodu	50
64.05	Dijelovi obuće (uključujući gornje dijelove, što su pričvršćeni ili ne na unutarnji potplat, umeci za potpetice) od bilo kojeg materijala osim kovine:	
01	— Gornji dijelovi, osim umetaka za ojačanje i zaštitnih kapica	45
09	— Ostalo	11
64.06.00	Gamaše, niske gamaše, sare, štitnici za koljeno i slični proizvodi i njihovi dijelovi	65
65.01.00	Tuljci, konusi i slični proizvodi od pusta, neoblikovani i bez oboda, diskovi i cilindri (uključujući rezane cilindre), od pusta	30
65.02.00	Tuljci, konusi i slični proizvodi, prepleteni ili izrađeni prepletanjem vrpci iz bilo kojeg materijala, neoblikovani i bez oboda	30
65.04.00	Šeširi i druga pokrivala glave, pleteni ili izrađeni sastavljanjem vrpci od bilo od kojeg materijala, neovisno jesu li podstavljeni ili ukrašeni ili ne	65
65.06	Druga pokrivala, uključujući podstavljena ili ukrašena:	
01	— Zaštitne kacige	7
09	— Ostalo	65
65.07.00	Vrpce za unutarnje opšivanje, podstave, navlake, i okviri, (uključujući opruge za sklopive cilindre) štitnici za oči i bradu, za pokrivala glave	30

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
66.01.00	Kišobrani i suncobrani (uključujući štapove za hodanje, vrtne i slične kišobrane)	45
66.02.00	Štapovi za hodanje (uključujući planinarske štapove i štapove za sjedenje, bičeve, korbače i slično	25
66.03.00	Dijelovi, ukrasi i pribor za proizvode uvrštene u tarifni broj 66.01 ili 66.02	25
67.01.00	Kože i drugi dijelovi ptica s njihovim perjem i paperjem, perje, dijelovi perja, paperje i proizvodi od njih (osim proizvoda iz tarifnog broja 05.07 i obrađenih badrljica od perja)	100
67.02.00	Umjetno cvijeće, lišće i plodovi i njihovi dijelovi, proizvodi izrađeni od umjetnog cvijeća, lišća i plodova	100
67.03.00	Ljudska kosa, uređena, istanjena, bijeljena ili drukčije obrađena, vuna, dlaka ili ostali tekstilni materijal, pripremljeni za uporabu u izradi vlasulja i sličnih proizvoda	70
67.04.00	Vlasulje, lažne brade, obrve, trepavice, pletenice i slično, od ljudske kose, životinjske dlake ili od tekstilnih materijala, ostali proizvodi od ljudske kose (uključujući mrežice za kosu)	100
68.03.00	Obrađeni škriljevac i proizvodi od škriljevaca ili od aglomeriranog škriljevca	35
68.04.00	Brusevi za ručno poliranje, brusne ploče, zrnati kamen, masni škriljevac, mlinski kamen, brusni kamen, brusna kola i slično (uključujući kola, glave, diskove i konuse za brušenje, oštrenje, poliranje, izravnavanje ili rezanje) od prirodnog kamena (neovisno jesu li od aglomeriranog materijala ili ne) od aglomeriranog prirodnog ili umjetnog abrazivnog materijala ili od keramike, sa ili bez drški, utičnica, osovine i slično od drugih materijala, ali bez segmenata ili drugih obrađenih dijelova takvih kamena i kola, od prirodnog kamena (od aglomeriranog materijala ili ne) od aglomeriranog prirodnog ili umjetnog abrazivnog materijala ili keramike	7
68.06.00	Prirodni ili umjetni abrazivni materijal u prahu ili zrnu, na osnovi tkanina, papira, kartona ili drugih materijala, uključujući i razrezane u određene oblike, sašivene ili na drugi način sastavljene	25
68.08	Proizvodi od asfalta ili sličnih materijala (na primjer iz bitumena ili nafte ili od smole katrana kamenog ugljena):	
09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
68.09.00	Ploče, daske, pločice, blokovi i slični proizvodi od biljnih vlakana, drvenih vlakana, slame, drvne strugotine ili drvnog otpada (uključujući piljevinu), aglomerirani s cementom, sadrom ili drugim mineralnim vezivima	35
68.10	Proizvodi od sadre:	
01	— Za građenje	35
02	— Za betonske kalupe	80
09	— Ostalo	80
68.12	Azbestno-cementni proizvodi, proizvodi od cementa s celuloznim vlaknima ili slično:	
01	— Za građenje	35
02	— Valovite krovne ploče	15
09	— Ostalo	80
68.13	Prerađeni azbest i proizvodi od njega (na primjer azbestne ploče, pređa i tkanine, azbestna odjeća, azbestni spojevi), neovisno jesu li ojačani ili ne, osim proizvoda iz tarifnog broja 68.14, mješavine na osnovi azbesta, ili na osnovi magnezijevog karbonata, i proizvodi od tih mješavina:	
01	— Strojno pakirana prerađena azbestna vlakna, mješavine na osnovi azbesta i slično	25
09	— Ostalo	25
68.14.00	Tarni materijali (segmenti, diskovi, koluti, trake, ploče, valjci i slično), što su primjereni za kočnice, sklopke ili slično, na osnovi azbesta, drugih mineralnih materijala ili celuloze, neovisno jesu li kombinirani tekstilnim ili drugim materijalima ili ne	25
68.16	Proizvodi od kamena ili drugih mineralnih materijala (uključujući proizvode od treseta), što nisu spomenuti niti uključeni na drugom mjestu:	
01	— Kućanske potrepštine	100
03	— Tegle za sađenje (topive u zemlji)	20
09	— Ostalo	80
69.01.00	Opeka za toplinsku izolaciju, blokovi, pločice i ostali proizvodi za toplinsku izolaciju od silikatnog fosilnog brašna ili slične silikatne zemlje (na primjer, od kiselgura, tripolita, diatomita)	14

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
69.02.00	Vatrostalne opeke, blokovi, pločice i slični vatrostalni proizvodi, osim proizvoda uvrštenih u tarifni broj 69.01	14
69.03.00	Ostali vatrostalni proizvodi (na primjer, retorte, talionički lonci, tave, sapnice, čepovi, podloge, kupele, cijevi, obloge i šipke), osim proizvoda iz tarifnog broja 69.01	14
69.04.00	Zidarske opeke (uključujući blokove za podove, blokove nosače, opeku za punjenje i slično)	35
69.05.00	Crijep, dijelovi i pribor za dimnjake, obloge za dimnjake i ostali proizvodi za gradnju, uključujući ukrasne proizvode za arhitekturu	35
69.07.00	Neglazirane pločice za popločavanje i oblaganje	35
69.08.00	Glazirane pločice za popločavanje i oblaganje	35
69.09.00	Proizvodi za laboratorijsku, kemijsku ili industrijsku uporabu, korita, vjedra i slične posude vrsta koje se koriste u poljoprivredi, keramički lonci, ćupovi i slični proizvodi vrsta koje se koriste za transport ili pakiranje robe	35
69.10.00	Sudoperi, umivaonici, bidei, zahodske školjke, pisoari, kade i slični sanitarni proizvodi	80
69.11.00	Stolni proizvodi, kuhinjski proizvodi, ostali kućanski proizvodi te toaletni proizvodi, porculanski (uključujući krhki porculan i porculan s figuricama)	100
69.12.00	Stolni proizvodi, kuhinjski proizvodi, ostali proizvodi vrsta koje se koriste u kućanstvu, toaletni proizvodi i drugi lončarski proizvodi	100
69.14.00	Ostali proizvodi	70
70.01.00	Lomljevina te ostali otpaci i ostaci od stakla, staklo u masi (osim optičkog stakla)	18
70.03.00	Staklo u obliku kugla, šipki ili cijevi, neobrađeno (osim optičkog stakla)	18
70.04.00	Neobrađeno vučeno ili valjano staklo (uključujući reflektirajuće ili armirano staklo) ukrašeno ili ne, u pravokutnim oblicima	18
70.05.00	Neobrađeno vučeno ili puhano staklo (zajedno s reflektirajućim staklom) u pravokutnim oblicima	18

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
70.06.00	Lijevano, valjano, vučeno ili puhano staklo (uključujući i reflektirajuće ili armirano staklo) u pravokutnim oblicima, površinski brušeno ili polirano, ali ne drugačije obrađeno	18
70.07	Lijevano, valjano, vučeno ili puhano staklo (uključujući i reflektirajuće ili armirano staklo) razrezano u nepravokutne oblike, savijeno ili drugačije obrađeno (na primjer s obrađenim rubovima ili gravirano), neovisno je li površinski brušeno ili polirano ili ne, slojevito staklo za izolaciju, vitražna stakla i slično:	
09	— Ostalo	50
70.17	Laboratorijski, higijenski i farmaceutski stakleni proizvodi, neovisno jesu li graduirani ili kalibrirani ili ne, staklene ampule:	
01	— Staklene ampule	35
09	— Ostalo	35
70.18.00	Optičko staklo i elementi optičkog stakla, osim optički obrađenih elemenata, stakla za korekcijske leće za naočale	50
70.19.00	Staklene perlice, imitacije bisera, imitacije dragulja ili poludragulja i slični sitni stakleni proizvod za ukras i predmeti iz tih proizvoda, staklene kocke i pločice, s podlogom ili bez nje, za mozaike i slične ukrasne namjene, staklene oči uključujući one za igračke, ali bez očnih proteza za ljude, statue i drugi ukrasi iz stakla, izrađeni plinom, staklene kuglice	100
70.20	Staklena vlakna (uključujući i staklenu vunu), pređa, tkanine i proizvodi od njih:	
10	— Pređa, traci staklenih vlakana i ‚rovings'	20
20	— Materijali, uključujući i uske materijale	30
	— Ostalo:	
31	— Staklena vlakna, neupredena, uključujući foliju i ljuske	35
32	— Za izolaciju	35
39	— Ostalo	35
70.21	Ostali proizvodi od stakla:	
01	— Plovci za ribarske mreže	2
09	— Ostalo	70

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
70.01.00	Biseri, obrađeni ili neobrađeni, ali nemontirani, neumetnuti i nenanizani (osim bisera privremeno nanizanih radi lakšeg transporta)	20
71.02	Dragulji ili poludragulji, neobrađeni, razrezani ili drugačije obrađeni, ali nemontirani, neumetnuti i nenanizani (osim privremeno nanizanih radi lakšeg transporta):	
10	— Sirovi dijamanti, nesortirani	20
20	— Sortirani industrijski dijamanti, neobrađeni ili obrađeni	20
30	— Sortirani dijamanti, osim industrijskih dijamanata, sirovih ili samo sječeni pilom, cijepani ili tesani	20
40	— Ostali dijamanti	20
50	— Ostali dragulji ili poludragulji	20
71.03.00	Sintetični ili rekonstruirani dragulji i poludragulji, neobrađeni ili obrađeni, brušeni ili na drugi način obrađeni, ali nemontirani, neumetnuti i nenanizani (osim privremeno nanizanih radi lakšeg transporta):	20
71.04.00	Prah od prirodnih ili sintetičkih dragulja ili poludragulja	20
71.05	Srebro, uključujući pozlaćeno srebro i srebro prevučeno platinom, neobrađeno ili u obliku poluproizvoda:	
10	— Sirovi	20
20	— Ostali	20
71.06.00	Valjano srebro, neobrađeno ili u obliku poluproizvoda	20
71.07	Zlato, uključujući zlato prevučeno platinom, neobrađeno ili u obliku poluproizvoda:	
	— Nemonetarno:	
11	— Sirovo zlato	20
19	— Ostalo	20
20	— Monetarno	20
71.08.00	Valjano zlato na osnovnoj kovini ili srebru, neobrađeno ili u obliku poluproizvoda	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
71.09	Platina i druge kovine iz platinske skupine, neobrađena ili u obliku poluproizvoda:	
10	— Platina i slitine platine, neobrađeni	20
20	— Ostale kovine iz platinske skupine i njihove slitine, neobrađene	20
30	— Platina i ostale kovine iz platinske skupine i njihove slitine, u obliku poluproizvoda	20
71.10.00	Valjana planina ili druge kovine iz platinske skupine na osnovnoj ili plemenitoj kovini, neobrađeni ili u obliku poluproizvoda	20
71.11	Zlatarski, filigranski i draguljarski otpaci, lomljevina, ostaci, strugotine i ostali otpaci plemenitih kovina:	
10	— Od zlata, osim otpadaka koji sadrže druge plemenite kovine	20
20	— Ostalo	20
71.13	Zlatarski predmeti i njihovi dijelovi, iz plemenitih kovina ili valjanih plemenitih kovina, osim proizvoda uvrštenih u tarifni broj 71.12:	
01	— Noževi, žlice, vilice i slično od srebra ili valjanog srebra	60
09	— Ostalo	60
71.14	Ostali proizvodi od plemenitih kovina ili iz valjanih plemenitih kovina:	
01	— Za tehničku uporabu	35
09	— Ostalo	60
71.15.00	Predmeti što su izrađeni ili se sastoje od kultiviranih bisera, dragulja ili poludragulja (prirodnih, sintetičkih ili rekonstruiranih)	60
73.01.00	Sirovo željezo, lijevano željezo i zrcalno željezo, u hljepčićima, blokovima i drugim sličnim oblicima	2
73.02	Željezne slitine:	
10	— Fero-mangan	2
20	— Fero-silikon	2
30	— Ostalo	2
73.03	Otpaci i lomljevina od željeza ili čelika:	
10	— Od sirovog željeza ili lijevanog željeza	2
20	— Od legiranog čelika	2
30	— Ostalo	2

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
73.04.00	Cijevi i šuplji profili od željeza ili čelika, obrađeni ili neobrađeni, granule od željeza ili čelika	2
73.05	Prah željeza i čelika, spužvasto željezo i čelik:	
10	— Prah željeza i čelika, uključujući prah spužvastog čelika	2
20	— Spužvasto željezo ili čelik, ne u obliku praha	2
73.06	Pudlovane šipke i snopovi, ingoti, blokovi, komadi i slični oblici od željeza ili čelika:	
10	— Pudlovane šipke i snopovi, blokovi, komadi i slični oblici	2
20	— Ingoti	2
73.07.00	Blumovi, gredice, slab i ploče (uključujući pocinčane ploče) od željeza ili čelika, komadi grubo oblikovani kovanjem, od željeza ili čelika	2
73.08.00	Željezo ili čelik u svitcima za ponovno valjanje	2
73.09.00	Univerzalne ploče od željeza ili čelika	2
73.10	Šipke i štapovi (uključujući valjanu žicu) od željeza ili čelika, toplo valjani, kovani, istisnuti, hladno oblikovani ili hladno dorađeni (uključujući precizno izrađene), za šuplji čelik za rudarska bušenja:	
	— Valjana žica:	
11	— Valjana žica debljine veće od 6 mm	7
12	— Betonske armirane palice, debljine 13 mm i manje	35
13	— Valjana žica debljine 6 mm ili manje:	
	— Koja se koristi u proizvodnji čavala, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	7
	— Ostalo	25
19	— Ostalo	2
	— Šipke i štapovi (osim valjane žice), toplo valjani ili istisnuti bez daljnje obrade:	

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
21	— Betonski armirani štapovi	35
29	— Ostalo	2
	— Ostalo:	
31	— Šuplji čelik za rudarska bušenja	25
39	— Ostalo	2
73.11	Kutni profili i drugi profili, iz željeza ili čelika, toplo valjani, kovani, istisnuti, hladno dovršeni ili hladno obrađeni, žmurje (priboj) od željeza ili čelika, bušeni, prosječeni ili izrađeni od sastavljenih elemenata ili ne:	
10	— U, I ili H profili, toplo valjani ili istisnuti, bez daljnje obrade, manji od 80 mm	2
20	— U, I, ili H profili, toplo valjani ili istisnuti, bez daljnje obrade, 80 mm ili veći, kutni profili i drugi profili, kovani, bez daljnje obrade	2
30	— Ostali kutni profili i drugi profili, toplo valjani, toplo vučeni ili istisnuti, bez daljnje obrade	2
40	— Kutni profili i drugi profili, hladno oblikovani ili hladno dorađeni, bez daljnje obrade	2
50	— Kutni profili i drugi profili	2
60	— Žmurje (priboj)	2
73.12.00	Obruči i vrpce od željeza ili čelika, toplo valjani ili hladno valjani	2
73.13	Listovi i ploče od željeza ili čelika, toplo valjani ili hladno valjani:	
10	— Samo valjane, ali ne dalje obrađene, debljine veće od 4,75 mm	2
20	— Samo valjane, ali ne dalje obrađene, debljine 3 mm ili veće, ali ne veće od 4,75 mm	2
30	— Samo valjane, ali ne dalje obrađene, debljine manje od 3 mm	2
	— Ostalo:	
51	— Valovite ploče (krovne ploče)	15
59	— Ostalo	7

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
73.14		Željezna ili čelična žica, prevučena ili ne, ali ne izolirana:	
	01	— Žica za zavarivanje	7
	02	— Žica debljine 6 mm i manje	18
	09	— Ostalo	18
73.15		Legirani čelik i visokougljični čelik u oblicima navedenim u tarifnim brojevima 73.06 do 73.14	
	10	— Ingoti od visokougljičnog čelika	2
	11	— Ingoti iz nehrđajućeg čelika ili vatrostalnog čelika	2
	12	— Ingoti od drugih legura čelika	2
	13	— Blumovi, gredice, slab i ploče (uključujući pocinčane ploče) i grubo oblikovane komade od visokougljičnog čelika	2
	14	— Blumovi, gredice, slab i ploče (uključujući pocinčane ploče) i grubo oblikovane komade od nehrđajućeg ili vatrostalnog čelika	2
	15	— Blumovi, gredice, slab i ploče (uključujući pocinčane ploče) i grubo oblikovane komade od drugog legiranog čelika	2
	20	— Koluti za ponovno valjanje od visokougljičnog čelika	2
	21	— Koluti za ponovno valjanje iz nehrđajućeg čelika ili vatrostalnog čelika	2
	22	— Koluti za ponovno valjanje, od drugog legiranog čelika	2
	30	— Valjana žica od visokougljičnog čelika	2
	31	— Valjana žica od nehrđajućeg čelika ili vatrostalnog čelika	2
	32	— Valjana žica od drugih legiranih čelika	2
	40	— Šipke i štapovi (osim valjane žice) i šuplji čelik za rudarsko bušenje	2
	41	— Šipke i štapovi (osim valjane žice) i šuplji čelik za rudarsko bušenje od nehrđajućeg čelika ili vatrostalnog čelika	2

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
42	— Šipke i štapovi (osim valjane žice) i šuplji čelik za rudarsko bušenje, od drugih legiranih čelika	2
50	— Kutni profil i drugi profili od visokougljičnog čelika	2
51	— Kutni profil i drugi profili od nehrđajućeg čelika ili vatrostalnog čelika	2
52	— Kutni profili i drugi profili od ostalog legiranog čelika	2
60	— Univerzalne ploče	2
61	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine veće od 4,75 mm, od visokougljičnog čelika	2
62	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine veće od 4,75 mm, od nehrđajućeg čelika ili vatrostalnog čelika	2
63	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine veće od 4,75 mm, od drugog legiranog čelika	2
64	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine 3 mm ili veće, ali ne veće od 4,75 mm, od visokougljičnog čelika	2
65	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine 3 mm ili veće, ali ne veće od 4,75 mm, od nehrđajućeg čelika ili vatrostalnog čelika	2
66	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine 3 mm ili veće, ali ne veće od 4,75 mm, od drugog legiranog čelika	2
67	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine manje od 3 mm od visokougljičnog čelika	2
68	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine manje od 3 mm od nehrđajućeg čelika ili vatrostalnog čelika	2
69	— Listovi i ploče, samo valjane, ali ne dalje obrađene, debljine manje od 3 mm od drugih legiranih čelika	2
70	— Ostali listovi i ploče od visokougljičnog čelika	2
71	— Ostali listovi i ploče od nehrđajućeg čelika ili vatrostalnog čelika	2

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
72	— Ostali listovi i ploče od drugog legiranog čelika	2
80	— Koluti i vrpce od visokougljičnog čelika	2
81	— Koluti i vrpce od nehrđajućeg čelika ili vatrostalnog čelika	2
82	— Koluti i vrpce od drugih legiranih čelika	2
90	— Žica od visokougljičnog čelika	2
91	— Žica od nehrđajućeg čelika ili vatrostalnog čelika	2
92	— Žica od drugih legiranih čelika	2
73.16	Dijelovi za izgradnju željezničkih i tramvajskih kolosijeka od željeza ili čelika: tračnice, tračnice vodilice i ozubljene tračnice, skretnički jezičci, skretnička srca, skretničko polužje i drugi dijelovi skretnica, pragovi, vezice, klizni jastuci, stezni klinovi, podložne ploče, elastične pritiskalice, uporne pločice, spojne motke i drugi dijelovi posebno konstruirani za postavljanje, spajanje i pričvršćivanje tračnica:	
10	— Tračnice	10
20	— Ostalo	10
73.17.00	Cijevi i crijeva od lijevanog željeza	35
73.18	Cijevi, crijeva i šuplji profili od željeza (osim lijevanog željeza) ili čelik, osim visokotlačnih vodova za hidrocentrale:	
	— Bešavne cijevi i šuplji profili za njih:	
11	— Cijevi i crijeva za kovanje, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
19	— Ostalo:	
	— Šuplji profili za cijevi	25
	— Ostalo	35
	— Ostalo:	
21	— Cijevi i crijeva za kovanje, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	2
22	— Vodovi za električne instalacije	25
29	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
73.19.00	— Visokotlačni vodovi za hidrocentrale od čelika, neovisno jesu li ojačane ili ne	35
73.20	Pribor za cijevi i crijeva (npr. spojnice, koljena, spojevi i prirubnice) iz željeza ili čelika:	
01	— Za visokotlačne vodove, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	25
	— Ostalo:	
02	— Od lijevanog željeza	25
03	— Od nehrđajućeg čelika	25
09	— Ostalo	25
73.23	Cisterne, bačve, limenke, kutije i slični spremnici od listova ili ploča željeza ili čelika koji se obično koriste za prijenos ili pakiranje robe:	
02	— Velike kante za mlijeko od 10 litara ili veće	10
73.24.00	— Kontejneri od željeza ili čelika, za stlačene ili ukapljene plinove	25
73.25	Žica u strukovima, užad, kabeli, pletene vrpce, grljci i slično, od željeza ili čelika, osim električno izoliranih kabela:	
01	— Žičana užad promjera 0,5 cm ili manje	20
02	— Žičana užad promjera većeg od 0,5 cm	2
09	— Ostalo	35
73.26.00	Bodljikava žica od željeza ili čelika, usukane vrpce ili jednostruka plosnata žica s bodljama ili bez njih i lagano usukana dvostruka žica koja se koristi za ograđivanje, željezna ili čelična	15
73.27	Gaza, tkanine, rešetke i ograde, tkanine za ojačane i slične materijale od željezne ili čelične žice, ekspandirana kovina od željeza ili čelika:	
01	— Ojačane mreže za beton	35
02	— Mreže (i prevučene s plastičnim materijalima) iz žice debljine 2 mm ili veće (BWG 13)	10
03	— Tkanine	20
04	— Ekspandirane kovine	14
09	— Ostalo	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
73.29	Lanci i njihovi dijelovi od željeza ili čelika:	
01	— Lanci dimenzija presjeka karike 10 mm ili veći	4
02	— Lanci protiv klizanja, lanci za zaštitu i njihovi dijelovi, za motorna vozila i opremu	35
03	— Prijenosni lanci za strojeve	25
09	— Ostalo	25
73.30.00	Brodska sidra i čaklje i njihovi dijelovi, od željeza ili čelika	4
73.32.00	Svornjaci i matice (uključujući krajeve svornjaka i vijke s navojem) s unutarnjim ili vanjskim navojem ili bez njega, vijci, (uključujući vijke s obručem), zakovice, klinovi, rascjepke i slični proizvodi od željeza ili čelika, podloške uključujući elastične podloške od željeza ili čelika	25
73.33.00	Igle za ručno šivanje (uključujući igle za vezenje), igle za ručnu izradu sagova i igle za pletenje, šila, sigurnosne igle, pribadače i slični proizvodi za ručni rad i igle za vezenje od željeza ili čelika	50
73.34	Igle (osim igla za šešire i ostalih ukrasnih igla i pribodnica za ploče za crtanje) ukosnice, igle za uvojke i slično, od željeza i čelika:	
01	— Krojačke pribadače	50
09	— Ostalo	50
73.35	Opruge i listovi za opruge, od željeza ili čelika:	35
01	— Za pokućstvo	
09	— Ostalo	35
73.36	Peći za grijanje prostorija (uključujući i one s pomoćnim kotlom za centralno grijanje), štednjaci, rešetkasta ognjišta, kuhinjske peći i druge peći za grijanje prostorija, roštilji, žeravnice, plinska kuhala, grijala za održavanje topline hrane i slični neelektrični kućanski aparati te njihovi dijelovi, od željeza ili čelika:	
	— Aparati za kuhanje i grijala za tanjure:	
11	— Štednjaci i peći koji koriste ugljen i druga kruta goriva	35
12	— Štednjaci i peći koji koriste tekuće gorivo	35
13	— Plinske peći i plinski štednjaci	35
14	— Grijači za tanjure	35
20	— Ostali aparati	35
30	— Dijelovi	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
73.38	Predmeti za domaću uporabu, sanitarni proizvodi za uporabu u zatvorenim prostorima i dijelovi takvih proizvoda od željeza ili čelika, željezna ili čelična vuna: spužve za čišćenje (ribanje) posuđa i jastučići za čišćenje i poliranje, rukavice i slično od željeza ili čelika:	
	— Proizvodi za domaćinstvo i njihovi dijelovi, željezna ili čelična vuna, spužve za čišćenje posuđa i jastučići za čišćenje i poliranje, rukavice i slično:	
11	— Od nehrđajućeg čelika	100
12	— Željezna ili čelična vuna	25
19	— Ostalo	100
	— Sanitarni proizvodi za uporabu u zatvorenim prostorima i njihovi dijelovi:	
23	— Proizvodi za njegu i medicinske namjene	35
29	— Ostalo	80
73.40	Ostali proizvodi od željeza ili čelika:	
10	— Željezni odljevci u neobrađenom obliku	7
20	— Čelični odljevci u neobrađenom obliku	7
30	— Željezni ili čelični kovani ili prosijecani predmeti u neobrađenom obliku	7
	— Ostalo:	
47	— Stupovi za ogradu	10
50	— Proizvodi posebno namijenjeni za brodove	25
52	— Prirubnice za podne kabele	25
53	— Cijevi za kotlove dimnjaka, dna za kotlove i druge tlačne posude	7
54	— Drške za četke	70
56	— Spojnice i naglavci za cijevi od plastičnih materijala, gume, tekstilnih materijala i slične zaporne naprave za transmisijske i transportne vrpce	70
59	— Ostalo	70

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
74.01	Bakrenac, neobrađeni bakar (rafiniran ili ne): otpaci i lomljevina od bakra:	
10	— Bakrenac, cementni (taložni) bakar	4
20	— Otpaci i lomljevina od bakra	4
30	— Nerafinirani bakar	4
40	— Rafinirani bakar, uključujući slitine bakra	4
74.02.00	Predslitine	4
74.03	Kovane šipke, štapovi, kutnici, profili, kalupi od bakra, bakrena žica:	
01	— Šipke, štapovi, kutnici, kalupi i oblici	4
02	— Žica	15
03	— Žica za zavarivanje	7
74.04.00	Bakrene ploče, listovi i vrpce debljine veće od 0,15 mm	4
74.05	Bakrena folija (neovisno je li reljefna, razrezana u oblike, perforirana, prevučena, tiskana ili s podlogom od papira ili sličnih podložnih materijala ili ne), debljine do uključno 0,15 mm (bez podloge):	
01	— Folija za cijevi za radijatore i tiskani krugovi	7
09	— Ostalo	25
74.06.00	Bakreni prah i ljuskice	4
74.07	Cijevi i crijeva i šuplji profili od bakra, šuplje šipke od bakra:	
01	— Kovinsko kućište od fosforne bronce, neobrađeni	4
09	— Ostalo	25
74.08.00	Pribor za cijevi (npr. spojnice, koljena tuljci, naglavci) od bakra	25
74.10	Žica u strukovima, užad, kabeli, pletene vrpce, grljci i slično, od željeza ili čelika, osim električno izoliranih kabela	35
74.11.00	Gaza, tkanine, rešetke, mreže, ograde, tkanine za ojačavanje i slični materijali (uključujući beskonačne vrpce) od bakrene žice, ekspandirane kovine od bakra:	
	— Ekspandirane kovine	14
	— Ostalo	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
74.15.00	Čavli, čavlići, pribodnice za ploče za crtanje, spojnice od bakra ili od željeza ili čelika s glavom od bakra, svornjaci i matice (uključujući krajeve svornjaka i vijke s navojem) s unutarnjim ili vanjskim navojem ili bez njega, vijci, (uključujući vijke s obručem i vijke s kukom), zakovice, klinovi, rascjepke i slični proizvodi od bakra, podlošci (uključujući elastične podloške) od bakra	25
74.16.00	Opruge od bakra	25
74.17.00	Neelektrični aparati za kuhanje ili grijanje koji se koriste u kućanstvu i njihovi dijelovi, od bakra	70
74.18	Ostali proizvodi za kućnu uporabu, sanitarni proizvodi za uporabu u zatvorenim prostorima i dijelovi takvih proizvoda od bakra:	
10	— Proizvodi za kućanstvo i njihovi dijelovi	100
20	— Sanitarni proizvodi za uporabu u zatvorenim prostorima i njihovi dijelovi	80
74.19	Drugi bakreni proizvodi:	
02	— Proizvodi, posebno namijenjeni za brodove	25
04	— Proizvodi od bakra ili slitine bakra, grubo oblikovani bez daljnje obrade	7
06	— Lanci i njihovi dijelovi	60
09	— Ostalo	70
75.01	Nikalni kamen, sinterirani oksidi nikla i drugi međuproizvodi metalurgije nikla, sirovi nikal (osim anoda za elektrogalvanizaciju), otpaci i lomljevina od nikla:	
10	— Nikalni kamen, sinterirani oksidi nikla i drugi međuproizvodi metalurgije nikla	4
20	— Otpaci i lomljevina od nikla	4
30	— Sirovi nikal	4
75.02	Kovane šipke i štapovi, kutnici i profili od nikla, niklena žica:	
01	— Šipke, štapovi, kutnici, kalupi i sekcije	4
02	— Žica	15
75.03.00	Niklene ploče, listovi i vrpce, nikleni prah i ljuskice	4

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
75.04.00	Cijevi i crijeva i šuplji profili od nikla, šuplje cijevi i pribor za cijevi (npr. spojnice, koljena tuljci, naglavci) od nikla	25
75.05.00	Anode iz sirovog ili prerađenog nikla, zajedno s onima koji nastaju pri elektrolizi	4
75.06	Ostali proizvodi od nikla:	
02	— Sanitarni proizvodi	80
03	— Proizvodi za kućanstvo	100
09	— Ostalo	70
76.02	Kovane šipke i štapovi, kutnici i profili od aluminija, aluminijska žica:	
01	— Šipke, štapovi, kutnici, kalupi i dijelovi	4
02	— Žica za varenje	7
09	— Ostalo	15
76.03	Kovane ploče, listovi i vrpce od aluminija:	
01	— Valovite ili oblikovane ploče za građenje	15
76.04.00	Aluminijska folija (neovisno je li reljefna, razrezana u oblike, perforirana, prevučena, tiskana ili s podlogom od papira ili sličnih podložnih materijala ili ne), debljine do uključno 0,20 mm (bez podloge):	
	— Materijal za poklopce za boce za mlijeko	14
	— Ostalo	25
76.05.00	Aluminijev prah i ljuskice	4
76.06	Cijevi i šuplji profili od aluminija, šuplje šipke od aluminija:	
01	— Profilne cijevi za kovanje, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	4
09	— Ostalo	25
76.07.00	Pribor za cijevi (na primjer spojnice, koljena tuljci, naglavci) od aluminija	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
76.10	Cisterne, bačve, limenke, kutije i slični spremnici uključujući krute i sklopive spremnike) od aluminija, koji se obično koriste za prijenos ili pakiranje robe:	
01	— Velike kante za mlijeko za 10 litara ili veće	10
03	— Sklopive cijevi	25
76.11.00	Aluminijski spremnici za komprimirane ili ukapljene plinove	25
76.12.00	Žica u strukovima, užad, kabeli, pletene vrpce, grljci i slično, od aluminijske žice, osim električno izoliranih kabela	35
76.15	Proizvodi za kućnu uporabu, sanitarni proizvodi za uporabu u zatvorenim prostorima i dijelovi takvih proizvoda od aluminija:	
10	— Proizvodi za kućanstvo i njihovi dijelovi	100
20	— Sanitarni proizvodi za uporabu u zatvorenim prostorima i njihovi dijelovi	80
76.16	Ostali proizvodi od aluminija:	
01	— Plutače za mreže	2
04	— Čavli, čavlići, vijci i slično	25
05	— Proizvodi posebno namijenjeni za brodove	25
06	— Anode	4
08	— Proizvodi od aluminija, grubo oblikovani bez daljnje obrade	7
	— Gaza, tkanine, rešetke, mreže, tkanine za ojačavanje i slični proizvodi:	
13	— Mreže (i prevučene plastičnim materijalima) od žice debljine 2 mm ili veće (BWG 13)	20
14	— Tkanine	35
15	— Ostalo	35
16	— Ekspandirane kovine	14
19	— Ostalo	70

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
77.01	Sirov magnezij, otpaci magnezija (osim strugotina jednake veličine) i lomljevina:	
10	— Otpaci magnezija i lomljevina	11
20	— Sirov magnezij	11
77.02.00	Kovane šipke, štapovi, kutnici i profili od magnezija, magnezijeva žica, kovane ploče, listovi i vrpce od magnezija, magnezijeva folija, strugotine i odresci jednake veličine, prah i ljuskice od magnezija, cijevi i šuplji profili od magnezija, šuplje šipke od magnezija:	
	— Kovane šipke, štapovi, kutnici i profili od magnezija, magnezijeva žica, kovane ploče, listovi i vrpce od magnezija, magnezijeva folija, strugotine i odresci jednake veličine, prah i ljuskice od magnezija, cijevi i šuplji profili od magnezija, šuplje šipke od magnezija	25
	— Ostalo	35
77.04	Berilij, sirov ili obrađen, i proizvodi od njega:	
10	— Sirovi berilij, otpaci i lomljevina berilija	35
20	— Obrađeni berilij i proizvodi od njega	35
78.01	Sirovo olovo (uključujući olovo što sadrži srebro), otpaci i lomljevina olova:	
10	— Otpaci i lomljevina olova	4
20	— Nerafinirano olovo	4
30	— Rafinirano olovo, osim slitine olova	4
40	— Slitina olova	4
78.02	Kovane šipke, štapovi, kutnici od olova, olovna žica:	
01	— Šipke, štapovi, kutnici, kalupi i dijelovi	4
02	— Žica	15
78.03.00	Kovane ploče, listovi i vrpce od olova	4
78.04	Olovna folija (neovisno je li reljefna, razrezana u oblike, perforirana, tiskana ili s podlogom od papira ili sličnih podložnih materijala ini ne), težine do uključno 1 700 g/m^2 (bez podloge), prah i ljuskice olova:	
01	— Prah	4
09	— Ostalo	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
78.05.00	Cijevi i šuplji profili od olova, šuplje šipke i pribor za cijevi (na primjer spojnice koljena tuljci, naglavci) od olova	25
78.06	Ostali proizvodi od olova:	
02	— Proizvodi posebno namijenjeni za brodove	25
09	— Ostalo:	
	— Sklopive cijevi	25
	— Ostalo	35
79.01	Sirovi cink, otpaci i lomljevina cinka:	
10	— Otpaci i lomljevina cinka	4
20	— Sirovi cink	4
79.02	Kovane šipke, štapovi, kutnici i profili od cinka, cinkova žica:	
01	— Šipke, štapovi, kutnici, kalupi i dijelovi	4
02	— Žica	7
79.03	Cinkove ploče, listovi i vrpce, cinkova folija, cinkov prah i ljuskice:	
10	— Kovane ploče, listovi i vrpce od cinka, cinkova folija	4
20	— Cinkov prah (plavi prah) i ljuskice	4
79.04.00	Cijevi, crijeva i šuplji profili od cinka, šuplje cijevi i pribor za cijevi (na primjer spojnice koljena tuljci, naglavci) od cinka	25
79.06	Ostali proizvodi od cinka:	
01	— Čavli, čavlići, vijci i slično	35
02	— Sanitarni proizvodi	80
03	— Proizvodi za kućanstvo	100
04	— Anode	4
05	— Komponente montažnih zgrada	60
09	— Ostalo:	
	— Sklopive cijevi	25
	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
80.01	Sirovi kositar, otpaci i lomljevina kositra:	
10	— Otpaci i lomljevina kositra	4
20	— Sirovi kositar	4
80.02	Kovane šipke, štapovi, kutnici i profili od kositra: kositrena žica:	
01	— Šipke, štapovi (uključujući šipke od kositra za zavarivanje), kutnici, kalupi i dijelovi	4
02	— Žica	15
80.03.00	Kovane ploče, listove i vrpce od kositra	4
80.04.00	Kositrena folija (neovisno je li reljefna, razrezana u oblike, perforirana, tiskana ili s podlogom od papira ili sličnih podložnih materijala ili ne), težine do uključno 1 kg/m^2 (bez podloge), prah i ljuskice olova	4
80.05.00	Cijevi i šuplji profili od kostira, šuplje šipke i pribor za cijevi (na primjer spojnice koljena tuljci, naglavci) od kositra	25
80.06	Ostali proizvodi od kositra:	
01	— Sklopive cijevi	25
02	— Proizvodi za kućanstvo	100
09	— Ostalo	35
80.01	Volfram, sirov ili obrađen i proizvodi iz njega:	
10	— Sirov volfram, otpaci i lomljevina volframa	11
20	— Obrađeni volfram i proizvodi od njega	11
81.02	Molibden, sirov ili obrađen i proizvodi od njega:	
10	— Sirov molibden, otpaci i lomljevina molibdena	11
20	— Obrađen molibden i proizvodi od njega	11
81.03	Tantal, sirov ili obrađen i proizvodi od njega:	
10	— Sirov tantal, otpaci i lomljevina tantala	11
20	— Obrađeni tantal i proizvodi od njega	11

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
81.04	Ostale osnovne kovine, sirove ili obrađene i proizvodi od njih, kermeti, sirovi ili obrađeni i proizvodi od njih:	
10	— Otpaci i lomljevina osiromašenog urana i U 235 ili torija, takve kovine, sirove ili obrađene i proizvodi od njih	11
20	— Otpaci i lomljevina kovina iz ovog tarifnog broja, osim podbroja 10, ili kermeta, sirove kovine iz ovog tarifnog broja, osim onih iz tarifnog podbroja 10, sirovi kermeti	11
30	— Obrađene kovine iz ovog tarifnog broja, osim onih iz tarifnog podbroja 10 i proizvodi iz takvih kovina, obrađeni kermeti i proizvodi od njih	11
82.01	Ručni alati: štihače, lopate, pijuci, budaci, motike, vile i grablje, sjekire, kosiri i sličan alat za sječenje, kose, srpovi, noževi za sijeno, škare za živicu, klinovi za cijepanje drva i ostali alat koji se koristi u poljoprivredi, hortikulturi ili šumarstvu:	
01	— Kose i rezne oštrice za njih	14
09	— Ostalo	25
82.02.00	Ručne pile i rezne oštrice za pile svih vrsta (uključujući noževe za pile bez zubaca)	7
82.03	Ručni alati: kliješta (uključujući kliješta za rezanje), pincete, škare za rezanje kovina, rezači cijevi, rezači svornjaka, kliješta za probijanje, i sličan ručni alat, francuski ključevi (osim odvijača), pile i raspe:	
10	— Odvijači i francuski ključevi	7
20	— Pile i raspe	7
30	— Ostalo	7
82.04.00	Ručni alati (uključujući staklorezačke dijamante), što nisu uključeni niti spomenuti niti u jednom drugom broju ovog poglavlja, lampe za lemljenje, škripci, stege i slično, osim pribora i dijelova za alatne strojeve, prijenosne kovačnice, brusevi za oštrenje na postoljima (s ručnim ili nožnim pogonom)	7

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
82.05.00		Izmjenjivi alati za ručne alate, neovisno imaju li pogon ili ne, ili za alatne strojeve (na primjer, za prešanje, utiskivanje, probijanje, urezivanje navoja, narezivanje navoja, bušenje, proširivanje provrta, glodanje, tokarenje ili odvijanje vijaka), uključujući matrice za izvlačenje žice, istiskivanje kovina, te alati za bušenje stijena	7
82.06.00		Noževi i rezne oštrice za strojeve ili mehaničke uređaje	7
82.07.00		Pločice, štapići, vrhovi i slično za alate, neugrađeno, od sinteriranih kovinskih karbida (na primjer karbida volframa, molibdena ili vanadija)	7
82.08.00		Mlinci za kavu, aparati za mljevenje i miješanje hrane, sokovnici za voće i povrće i drugi mehanički uređaji do uključno 10 kg i proizvodi za kućansku uporabu za pripremu ili posluživanje hrane ili pića	70
82.09		Noževi s reznim oštricama, nazubljenim ili nenazubljenim (uključujući vrtlarske noževe), osim noževa iz tarifnog broja 82.06 i njihovih reznih oštrica:	
	01	— Kuhinjski ili stolni noževi	100
	02	— Rezne oštrice za noževe	75
	09	— Ostalo	100
82.11		Britve i britvice (uključujući nedovršene rezne oštrice i britvice u vrpci):	
	01	— Britve	25
	09	— Ostalo	100
82.12		Škare (uključujući krojačke škare) i rezne oštrice za njih:	
	01	— Škare za striženje ovaca, škare za rezanje riba i rezne oštrice za njih	25
	09	— Ostalo	70
82.13		Ostali nožarski proizvodi (na primjer vrtlarske škare, strojeve za šišanje ili striženje, mesarske sjeckalice, noževi za papir), sprave i slogovi sprava za njegu ruku ili nogu (manikir i pedikir) (uključujući raspe za nokte):	
	01	— Rezne glave za električne aparate za striženje, skalpeli i češljevi za škare za striženje ovaca, vrtlarske škare za rezanje drveća	25
	09	— Ostalo	70

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
82.14.00	Žlice, vilice, noževi za ribu, noževi za maslac, štipaljke i sličan kuhinjski ili stolni pribor	100
85.15.00	Ručke za obične kovine za proizvode iz tarifnih brojeva 82.09, 82.13 ili 82.14	25
83.01	Lokoti i brave (na ključ, šifru ili električni) i njihovi dijelovi od običnih kovina, kopče i okovi s kopčama, s ugrađenim bravama, od običnih kovina, ključevi za bilo koji od spomenutih proizvoda, od običnih kovina:	
01	— Automatske brave za vrata	30
02	— Lokoti	30
03	— Brave na ključ za namještaj i vrata	30
04	— Ključevi i nedovršeni ključevi	30
05	— Za automobile i druga vozila	30
09	— Ostalo	30
83.02	Okovi i pribor iz običnih kovina, za namještaj, vrata, stubišta, prozore, rolete, karoserije, sedlarsku robu, kovčege, škrinje, kutije i slično (uključujući automatske zatvarače za vrata), vješalice za šešire, konzole i slično iz običnih kovina:	
01	— Brave i okovi, što nisu spomenuti niti uključeni na drugom mjestu	30
02	— Okovi i pribor za namještaj	30
03	— Okovi i pribor za automobile i druga vozila	30
09	— Ostalo	30
83.03	Blagajne, sefovi, sigurnosne ili ojačane blagajne, sefovi, vrata i pregrade za trezore, prijenosne sigurnosne kazete za novac ili dokumente i slično, iz običnih kovina:	
09	— Ostalo	100
83.04.00	Arhivski, kartotečni ormari, kutije za sortiranje dokumenata, regali za papir, držači za papir i slična pisarska ili stolna oprema iz običnih kovina, osim pisarskog namještaja iz tarifnog broja 94.03	100

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
83.05	Mehanizmi za mape s nepovezanim listovima ili za fascikle iz obične kovine, spajalice za spise i pisma, kartotečne pločice i slične pisače potrepštine iz običnih kovina:	
01	— Mehanizmi za mape s nepovezanim listovima, za fascikle i slično	30
02	— Spajalice	30
09	— Ostalo	30
83.06	Statue i drugi ukrasni predmeti, koji se koriste u zatvorenim prostorima, iz običnih kovina, okviri za fotografije, slike i slično, iz običnih kovina, ogledala od običnih kovina:	
09	— Ostalo	100
83.07	Svjetiljke i pribor za njih iz običnih kovina i dijelovi za njih iz običnih kovina (osim prekidača, stalaka za električne svjetiljke, električnih automobilskih svjetiljka, električnih baterija ili magnetskih svjetiljka i ostalih proizvoda iz poglavlja 85, osim tarifnog broja 85.22):	
01	— Svjetiljke za plutače i njihovi dijelovi	11
02	— Navigacijske svjetiljke, uljne svjetiljke, aparati za plinske svjetiljke i dijelovi za njih	25
03	— Operacijske svjetiljke	35
83.08.00	Sklopive cijevi iz običnih kovina	25
83.09.00	Kopče, okovi s kopčama za ručne torbe i slično, spone, šnale, kukice, ušice, rupice i slično, od običnih kovina, koje se obično koriste za odjeću, ručne torbe, putne predmete i druge proizvode od tekstila ili kože, cjevaste ili račvaste zakovice, od običnih kovina, biserke (perle) i titrejke (šljokice), od običnih kovina:	
	— Biserke (perle) i titrejke (šljokice) od običnih kovina	50
	— Ostalo	10
83.11.00	Zvona, gongovi i slično, neelektrični, od običnih kovina i dijelovi za njih od običnih kovina	80
83.13	Zatvarači, krunski čepovi, čepove za boce, navojni čepovi za bačve, poklopci za čepove, plombe, kovinski štitnici za uglove kutija i drugi pribor za pakiranje, od običnih kovina:	
01	— Poklopci (i s navojem)	21
04	— Poklopci za boce za mlijeko i poklopci za skyr spremnike	14
09	— Ostalo	50

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85.15.00	Žica, šipke, cijevi, ploče, elektrode i slični proizvodi od običnih kovina ili kovinskih karbida, obloženi ili ispunjeni sredstvima za luženje ili taliteljima, koji se koriste za meko lemljenje, tvrdo lemljenje, zavarivanje ili nanošenje kovina ili kovinskog karbida, žice i šipke, od aglomeriranog praha običnih kovina, za metalizaciju štrcanjem:	7
84.01	Kotlovi za proizvodnju vodene i druge pare (osim kotlova za centralno grijanje toplom vodom što mogu proizvoditi paru niskog pritiska), kotlovi za pregrijanu vodu:	
10	— Kotlovi za proizvodnju vodene pare i kotlovi za pregrijanu vodu	18
20	— Dijelovi	18
84.02	Pomoćni uređaji za kotlove iz tarifnog broja 84.01 (na primjer, predgrijači napojne vode, pregrijači, uređaji za uklanjanje čađe, uređaji za povrat dimnih plinova), kondenzatori za parne strojeve i energetske jedinice na vodenu ili drugu paru:	
10	— Pomoćni uređaji za kotlove iz tarifnog broja 84.01 i kondenzatori za parne strojeve i energetske jedinice na vodenu ili drugu paru	18
20	— Dijelovi	18
84.03.00	Generatori generatorskog ili vodenog plina, pa i s pročistačima, generatori acetilena i slični generatori vlažnog postupka, pa i s pročistačima	7
84.05	Energetske jedinice na vodenu ili drugu paru s ugrađenim kotlovima ili ne:	
10	— Energetske jedinice	7
20	— Dijelovi	7
84.06	Klipni motori s unutarnjim izgaranjem:	
	— Motori za pogonska vozila iz poglavlja 87:	
31	— Benzinski motori i drugi motori na paljenje pomoću svjećica	25
	— Dizelski motori na paljenje pomoću kompresije:	
32	— Snage manje od 100 konjskih snaga DIN	25
33	— 100 do 399 konjskih snaga DIN	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
40	— Izvanbrodski motori za plovila	25
	— Pogonski motori za plovila, osim izvanbrodskih:	
51	— Benzinski motori i drugi motori na paljenje pomoću svjećica:	25
	— Dizelski motori na paljenje pomoću kompresije:	
52	— Snage manje od 100 konjskih snaga DIN	25
53	— 100 do 399 konjskih snaga DIN	25
	— Ostali motori:	
61	— Snage manje od 100 konjskih snaga DIN	25
62	— 100 do 399 konjskih snaga DIN	25
69	— Ostalo	25
70	— Dijelovi motora iz tarifnih podbrojeva 31 do 69	25
84.07	Hidraulični pogonski strojevi i motori (uključujući vodene kotače i vodene turbine):	
10	— Vodene turbine	25
20	— Drugi hidraulični pogonski strojevi i motori	25
30	— Regulatori, dijelovi	25
84.08	Ostali pogonski strojevi i motori:	
	— Ostale plinske turbine:	
31	— Plinske turbine za automobile	25
39	— Ostalo	25
	— Drugi pogonski strojevi i motori:	
41	— Za automobile, što nisu navedeni niti spomenuti na drugom mjestu	25
49	— Ostalo	25
60	— Drugi dijelovi	25
84.09.00	Cestovni valjci na mehanički pogon	25
84.10	Sisaljke (uključujući motorne i turbo sisaljke) za tekućine, neovisno jesu li opremljene mjernim uređajem ili ne, elevatori tekućina s vjedrima, lancima, vretenima, vrpcama i slično:	
10	— Sisaljke za gorivo ili mazivo, vrsta koje se koriste na benzinskim postajama ili u garažama, s mjernim uređajima ili predviđene za rad s mjernim uređajima	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
20	— Tlačne sisaljke, osim onih iz tarifnog podbroja 10	35
	— Centrifugalne sisaljke, osim onih iz tarifnog podbroja 10	
31	— Sisaljke za ribe	4
32	— Sisaljke od nehrđajućeg čelika i/ili plastičnih materijala, što nisu drugdje spomenuti niti navedene	35
39	— Ostalo	35
	— Rotacijske sisaljke, osim onih iz tarifnog podbroja 10:	
41	— Sisaljke za ubrizgavanje goriva	35
49	— Ostalo	35
50	— Ostale sisaljke i elevatori za tekućine	35
	— Dijelovi:	
61	— Za sisaljke iz tarifnih podbrojeva 31, 32 i 41	35
69	— Ostalo	35
84.11	Zračne ili vakuumske sisaljke, zračni ili plinski kompresori (uključujući s motornim i turbo sisaljkama i kompresorima, generatore sa slobodnim klipom za plinske turbine) ventilatori i slični proizvodi:	
	— Sisaljke i kompresori:	
11	— Kompresori za uređaje za hlađenje i smrzavanje	7
12	— Zračni kompresori s radnim pritiskom do 2 m^3 u minuti	7
19	— Ostalo	35
	— Dijelovi sisaljki ili kompresora:	
21	— Za kompresore iz tarifnih podbrojeva 11 i 12	7
29	— Ostalo	35
30	— Generatori sa slobodnim klipom za plinske turbine i dijelovi za njih	35
	— Ventilatori, puhala i slični i dijelovi za njih:	
49	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.13	Plamenici za ložišta na tekuće gorivo (atomizeri), na kruto gorivo u prahu ili na plin, automatska ložišta uključujući i mehaničke dodavače goriva, mehaničke rešetke, mehaničke uklanjače pepela i slične uređaje:	
01	— Plamenici za ložišta (atomizeri), mehanički	7
09	— Ostalo	25
84.14.00	Industrijske i laboratorijske peći, neelektrične	7
84.15	Hladnjaci i uređaji za hlađenje (električni i drugi):	
10	— Hladnjaci za domaćinstva, s prostorom za duboko smrzavanje i li bez njega	80
20	— Zamrzivači za domaćinstva	80
	— Drugi hladnjaci i uređaji za hlađenje:	
31	— Pultovi i vitrine za trgovine	35
	— Strojevi za proizvodnju sladoleda:	
32	— Za restorane	35
	— Dijelovi:	
41	— Za strojeve iz tarifnih podbrojeva 10 i 20	50
42	— Za strojeve iz tarifnih podbrojeva 31 i 32	35
49	— Ostalo	7
84.16.00	Kalandri i drugi strojevi za valjanje, (osim strojeva za obradu kovina ili stakla) te valjci za njih	7
84.17	Strojevi, uređaji ili laboratorijska oprema, neovisno jesu li električno grijani ili ne, za obradu materijala postupcima što uključuju promjenu temperature kao što je grijanje, kuhanje, prženje, destilacija, rektifikacija, sterilizacija, pasterizacija, parenje, sušenje, isparavanje, kondenzacija ili hlađenje, osim strojeva ili uređaja vrsta koje se koriste u kućanstvu, protočna ili akumulacijska grijala vode, neelektrična:	
10	— Kućanski protočni ili akumulacijski grijači vode, neelektrični i dijelovi za njih	35
	— Drugi strojevi, uređaji i oprema i dijelovi za njih:	7
21	— Strojevi za industriju riba i kitova	7
22	— Strojevi za preradu mlijeka (osim separatora za vrhnje)	7
24	— Ostala oprema vrste koja se koristi u restoranima i menzama	7
29	— Ostalo	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.18	Centrifuge, strojevi i uređaji za filtriranje ili pročišćavanje tekućina ili plinova (osim ventilacijskih cijevi s filterima, cjedila za mlijeko i slično):	
	— Centrifuge:	
11	— Separatori za vrhnje	7
	— Centrifuge za sušenje tekstilnih proizvoda:	
12	— Prvenstveno za uporabu u kućanstvu	80
13	— Ostalo	35
19	— Ostalo	25
	— Uređaji i aparati za filtriranje i pročišćavanje:	
	— Zračni filtri:	
21	— Prvenstveno za uporabu u kućanstvu	80
22	— Ostalo	25
23	— Preše za riblje prutiće	25
24	— Filteri za riblje ulje	7
29	— Ostalo	25
	— Dijelovi:	
31	— Za strojeve iz tarifnih podbrojeva 12 i 21	50
32	— Za strojeve iz tarifnog broja 13	35
33	— Za strojeve iz tarifnih brojeva 11 i 24	7
39	— Ostalo	25
84.19	Strojevi za čišćenje i sušenje boca i drugih spremnika, strojevi za punjenje, zatvaranje, pečaćenje i etiketiranje boca, limenki, kutija, vreća i drugih spremnika, strojevi i uređaji za stavljanje poklopaca na boce, staklenke, cjevaste (tube) i slične spremnike, ostali strojevi za pakiranje i zamatanje i ovijanje, strojeve za gaziranje pića, strojevi za pranje:	
10	— Kućanski strojevi za pranje suđa	80
	— Ostali strojevi:	
21	— Ostali strojeve za pranje suđa	35
29	— Ostalo	7
	— Dijelovi:	
31	— Rezervni dijelovi (ali ne pomoćni proizvodi) za strojeve za pranje suđa	50
39	— Ostalo	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.20	Uređaji za vaganje (osim vaga s osjetljivošću od 5 centigrama (0,05 g) ili više, uključujući uređaje za brojenje i kontrolu, što rade na osnovi mjerenja mase, utezi za vage svih vrsta:	
10	— Uređaji za vaganje	7
20	— Vage i dijelovi	7
84.21.00	Mehanički uređaji (neovisno jesu li na ručni pogon ili ne) za izbacivanje, štrcanje ili raspršivanje tekućina ili praha, aparati za gašenje požara, neovisno jesu li napunjeni ili ne, pištolji za štrcanje i slični uređaji, strojevi za izbacivanje mlaza pare ili pijeska i slični strojevi za izbacivanje mlaza	7
84.22	Ostali strojevi za dizanje, rukovanje, utovar ili istovar, kabine za žičare i transporteri (na primjer dizala, prenosnici, vitla, dizalice, prijenosne dizalice, ručne dizalice, koloturnici, transporteri i žičare), koji nisu strojevi iz tarifnog broja 84.23:	
	— Koloturnici i koloturi, vodoravna i uspravna vitla:	
11	— Ploveće dizalice za ribarska plovila i vitla za suhe dokove	4
13	— Prijenosna vitla dizala vitla s pokretnim elementima	35
19	— Ostalo	35
	— Brodske dizalice, prijenosnici, osim kabelskih dizalica, pokretna dizala:	
21	— Pokretna dizala	18
29	— Ostalo	35
	— Pneumatska dizala i transporteri:	
39	— Ostalo	35
	— Dizala i prijenosnici:	
41	— Za prijevoz robe i osoba	40
49	— Ostalo	35
50	— Pokretne stube i pokretne staze	35
	— Ostali strojevi	
69	— Ostalo	35
	— Dijelovi:	
71	— Za strojeve iz tarifnih podbrojeva 11, 12, 13, 19, 31, 61 i 62	35
79	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.23	Strojevi za kopanje, ravnanje, nabijanje i kopanje, fiksni ili pokretni, za zemlju, minerale ili rude (na primjer, bageri, utovarivači sa žlicom, automatski strojevi za bušenje i vađenje ugljena, jaružala (gliboderi), skrejperi (strugači), strojevi za ravnanje buldožeri) strojevi za zabijanje i vađenje pilota, snježne ralice i strojevi što otpuhuju snijeg, ne samokretni (uključujući priključke za plugove za snijeg):	
10	— Strojevi za zabijanje i vađenje pilota, snježne ralice, nesamokretni	25
	— Samokretni buldožeri, angldozeri, strojevi za ravnanje:	
21	— Buldožeri	25
22	— Cestovni skrejperi (strugači)	25
29	— Ostalo	25
30	— Utovarivači sa žlicom i kopači, samokretni	25
40	— Ostali strojevi, samokretni	25
50	— Strojevi za bušenje, nesamokretni	25
	— Drugi strojevi, nesamokretni:	
61	— Utovarivači za obične traktore na kotačima	7
69	— Ostalo	25
70	— Dijelovi	25
84.24	Strojevi za poljoprivredu i hortikulturu, strojevi za pripremu ili kultiviranje zemlje (na primjer plugovi, brane, kultivatori raspršivači sjemena i gnojiva), valjci za travnjake i športske terene:	
10	— Plugovi	7
20	— Strojevi za sijanje, sađenje i presađivanje, raspršivači gnojiva	7
	— Brane, nožaste drljače, rovila (kultivatori), plijevilice i kopačice:	
31	— Brane	7
39	— Ostalo	7
40	— Drugi strojevi	7
50	— Dijelovi	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.25	Strojevi i uređaji za berbu, žetvu ili vršidbu, uključujući strojeve za baliranje slame i slične strojeve za čišćenje sjemena, zrnja ili stočne hrane i sortiranje jaja i drugi strojevi za sortiranje poljoprivrednih proizvoda (osim onih iz tarifnog broja 84.29, koji se koriste u mlinarskoj industriji):	
	— Vrtne kosilice:	
11	— Ručne	35
19	— Ostalo	35
20	— Kombajni za žetvu i vršidbu i odvajanje zrnja i stabljika	7
	— Drugi strojevi za žetvu i vršidbu, kosilice, razne vrtne kosilice, balirke za slamu ili krmu:	
31	— Kosilice, osim vrtnih kosilica	7
32	— Strojevi za vađenje krumpira i drugog povrća	7
33	— Strugalice i rotacijski okretači sijena	7
39	— Ostalo	7
	— Strojevi za vršenje i slični strojevi za čišćenje sjemena, zrnja ili mahunastog povrća te sortiranje jaja i drugi strojevi za sortiranje poljoprivrednih proizvoda	
41	— Strojevi za sortiranje	7
49	— Ostalo	7
	— Dijelovi:	
51	— Za vrtne kosilice	35
59	— Ostalo	7
84.26	Mljekarski strojevi (uključujući strojeve za mužnju):	
10	— Strojevi za mužnju	7
	— Drugi mljekarski strojevi:	
21	— Strojevi za preradu mlijeka	7
29	— Ostalo	7
30	— Dijelovi	7

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
84.27		Tijesci (preše), muljače i slični strojevi koji se koriste u proizvodnji vina, jabukovače, voćnih sokova ili sličnih pića:	
	10	— Strojevi	7
	20	— Dijelovi	7
84.28		Ostali strojevi za poljoprivredu, hortikulturu, peradarstvo i pčelarstvo, uključujući i uređaje za klijanje s mehaničkom ili toplinskom opremom, inkubatori za perad i umjetne kvočke:	
	10	— Strojevi	7
	20	— Dijelovi	7
84.29		Strojevi koji se koriste u mlinarskoj industriji i drugi strojevi (osim strojeva za poljoprivredna gospodarstva) za preradu žita ili suhog mahunastog povrća:	
	10	— Strojevi	7
	20	— Dijelovi	7
84.30		Strojevi koji nisu navedeni niti spomenuti u drugim tarifnim brojevima ovog poglavlja, koji se koriste za industrijsku proizvodnju sljedećih prehrambenih proizvoda: pekarski proizvodi, slastice, u proizvodnji tjestenina i sličnih proizvoda od žita, za pripremu mesa, riba, voća ili povrća (uključujući strojeve za mljevenje ili rezanje na šnite), pri proizvodnji šećera ili u pivarstvu:	
		— Strojevi:	
	11	— Strojevi za izradu kruha i keksa	7
	12	— Strojevi za izradu čokolade i slastica	7
	13	— Strojevi za pripremu mesa	7
	14	— Strojevi za proizvodnju pića	7
	19	— Ostalo	7
	20	— Dijelovi	7
84.31		Strojevi za proizvodnju i doradu celulozne kaše, papira ili kartona:	
	10	— Strojevi za proizvodnju celulozne kaše	7
	20	— Strojevi za proizvodnju i doradu papira ili kartona	7
	30	— Dijelovi	7

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
84.32		Knjigovezački strojevi i uređaji, uključujući strojeve za šivanje knjiga:	
	10	— Strojevi	7
	20	— Dijelovi	7
84.33		Strojevi svih vrsta za rezanje papira ili kartona, drugi strojevi za preradu papirne mase, papira ili kartona:	
	10	— Strojevi	7
	20	— Dijelovi	7
84.34		Strojevi, aparati i uređaji (osim alatnih strojeva iz tarifnih brojeva 84.45, 84.46 ili 84.47) za pripravu ili izradu tiskarskih formi, ploče, valjci i druge tiskarske forme, ploče, valjci i litografski kamen, pripravljeni za tiskarske namjene (na primjer, brušeni, nazrnčani ili polirani):	
	10	— Strojevi, aparati pribor za pripravu ili izradu tiskarskih formi, ploča ili valjaka	7
	20	— Tiskarske forme, ploče, valjci i litografski kamen, pripremljen za tiskarske namjene	7
	30	— Dijelovi	7
84.35		Ostali tiskarski strojevi, strojevi za pomoćnu uporabu pri tiskanju:	
	10	— Rotacijski tiskarski strojevi	7
	20	— Tiskarski strojevi	7
	30	— Drugi tiskarski strojevi	7
	40	— Strojevi za pomoćnu uporabu pri tiskanju	7
	50	— Dijelovi	7
84.36		Strojevi za istiskivanje umjetnih tekstilnih materijala, strojevi za obradu prirodnih ili umjetnih tekstilnih vlakana, strojevi za predenje ili sukanje tekstilnih vlakana, strojevi za udvajanje, sukanje i namotavanje tekstila (uključujući strojeve za namatanje potke):	
	10	— Strojevi za istiskivanje umjetnih tekstilnih materijala	7
	20	— Strojevi koji se koriste za obradu prirodnih ili umjetnih tekstilnih vlakana	7
	30	— Strojevi za proizvodnju ili sukanje pređe, strojevi za udvajanje, strojevi za sukanje ili namatanje (uključujući strojeve za namatanje potke)	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.37	Strojevi za pletenje, šivanje i strojevi za proizvodnju obavijene pređe, tila čipke, veza, pozamanterije, pletenica ili mreža, strojevi za pripremu pređe za uporabu na takvim strojevima, uključujući strojeve za izradu ili oblikovanje osnove:	
10	— Tkalački strojevi	7
20	— Strojevi za pletenje	7
30	— Ostali strojevi	7
84.38	Pomoćni strojevi za uporabu sa strojevima iz tarifnog broja 84.37 (na primjer, listovni strojevi, žakarski strojevi, automatski uređaji za zaustavljanje i mehanizmi za mijenjanje čunova), dijelovi i pribor pogodni za uporabu isključivo ili uglavnom sa strojevima iz ovog tarifnog broja ili iz tarifnog broja 84.36, ili 84.37 (na primjer, vretena i krilca za vretena, obloge za vlačare, češljevi, ekstruzijske sapnice, čunovi, kotlaci, listovi za kotlace i igle za pletenje):	
10	— Dijelovi i pribor za strojeve iz tarifnog broja 84.36	7
20	— Pomoćni strojevi i uređaji za uporabu sa strojevima iz tarifnog broja 84.37	7
30	— Dijelovi i pribor za uporabu sa strojevima iz tarifnog broja 84.37 ili pomoćni strojevi iz tarifnog podbroja 20	7
84.39.00	Strojevi za proizvodnju ili finalnu obradu pusta u metraži ili u određenim oblicima, uključujući strojeve za izradu šešira i kalupa za šešire	7
84.40	Strojevi i uređaji za pranje, čišćenje, cijeđenje, sušenje, apretiranje, završnu obradu ili prevlačenje tekstilne pređe, tkanina ili gotovih tekstilnih proizvoda (uključujući strojeve za pranje i strojeve za kemijsko čišćenje) strojevi za slaganje, namatanje ili rezanje tekstilnih materijala, strojevi koji se koriste u proizvodnji linoleuma ili drugih podnih obloga, za nanošenje paste na osnovnu tkaninu ili drugu podlogu, strojevi koji se koriste za tiskanje uzorka koji se ponavlja, slova ili površinske boje na tekstil, kožu, zidne tapete, papir za zamatanje, linoleum ili drugi materijal i gravirane ili jetkane ploče, blokovi ili valjci za njih:	
10	— Strojevi za pranje kapaciteta do uključno 6 kg suhog rublja	80
	— Strojevi za pranje kapaciteta većeg od 6 kg suhog rublja:	
21	— Za uporabu u kućanstvu	80

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
29	— Ostalo	35
30	— Strojevi za kemijsko čišćenje	35
40	— Strojevi za sušenje, industrijski	35
50	— Strojevi za sušenje, osim industrijskih	80
	— Drugi strojevi i uređaji:	
	— Strojevi za glačanje:	
61	— Prvenstveno za uporabu u kućanstvu	80
62	— Ostalo	7
63	— Strojevi za završnu obradu pređe i tkanine	7
64	— Strojevi za tiskanje	25
69	— Ostalo	25
	— Dijelovi:	
71	— Za strojeve iz tarifnih podbrojeva 10, 21, 50 i 61	50
72	— Za strojeve iz tarifnih podbrojeva 29, 30, 40 i 69	35
79	— Ostalo	25
84.41	Strojevi za šivanje, pokućstvo, predviđeno za šivaće strojeve, igle za strojeve za šivanje:	
	— Šivaći strojevi:	
11	— Za uporabu u kućanstvu	7
12	— Ostalo	7
20	— Igle za strojeve za šivanje, namještaj, posebno konstruiran za šivaće strojeve, dijelovi robe iz tarifnog broja 84.41	7
84.42.00	Strojevi (osim šivaćih strojeva) za pripremu, štavljenje ili obradu sirovih ili štavljenih koža, sa dlakom ili bez nje (uključujući strojeve za izradu čizma i cipela)	7
84.43	Konvertori, lonci za lijevanje, kalupi za ingote i strojevi za lijevanje, koji se koriste u metalurgiji ili ljevaonicama kovina:	
10	— Konvertori, lonci za lijevanje, kalupi za ingote i strojevi za lijevanje	7
20	— Dijelovi	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.44	Valjački stanovi i valjci za valjačke stanove:	
10	— Valjački stanovi	7
20	— Valjci i drugi dijelovi	7
84.45	Strojevi za obradu kovina ili kovinskih karbida, koji nisu strojevi iz tarifnog broja 84.49 ili 84.50:	
10	— Strojevi za obradu, koji rade postupkom elektro-erozije ili drugim električnim ili elektronskim postupcima, ultrazvučni strojevi za obradu	7
15	— Strojevi za izradu zupčanika rezanjem	7
20	— Tokarilice	7
25	— Strojevi za razvrtanje ili rezanje	7
30	— Strojevi za bušenje ili sondiranje	7
35	— Strojevi za piljenje (uključujući strojeve za rezanje trenjem ili brušenjem)	7
40	— Strojevi za blanjanje	7
45	— Strojevi za rezanje navoja i izradu vijaka	7
50	— Strojevi za oštrenje, obrezivanje, izravnavanje, brušenje, poliranje, glačanje mlazom, apretiranje i slični strojevi, što rade pomoću brusnih kola, abaraziva ili proizvoda za poliranje	7
55	— Preše, osim onih iz tarifnih podbrojeva 60, 65 i 70	7
60	— Strojevi za kovanje i prosijecanje	7
65	— Strojevi za savijanje, oblikovanje presavijanje ili ravnanje	7
70	— Strojevi za rezanje, probijanje ili urezivanje	7
75	— Ostali alatni strojevi za obradu kovina ili kovinskih karbida	7
84.46.00	Strojevi za obradu kamena, keramike, betona, azbestnog cementa i sličnih mineralnih materijala ili za hladnu obradu stakla, osim strojeva iz tarifnog broja 84.49	7
84.47	Strojevi za obradu drva, pluta, kosti, ebonita (vulkanita), tvrdih umjetnih plastičnih masa, ili drugih tvrdih materijala, osim strojeva iz tarifnog broja 84.49:	
01	— Strojevi za obradu drva	7
09	— Ostalo	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.48	Dijelovi i pribor, koji su isključivo ili pretežno primjereni za uporabu sa strojevima iz tarifnih brojeva 84.45 do 84.47, uključujući drške za izratke i alate, samootvarajuće glave za rezanje navoja, razdjelne glave i druge priključke za alatne strojeve, drške za bilo koju vrstu alata ili alatnih strojeva, koji se pri radu drže u ruci:	
10	— Drške za radnike, samootvarajuće glave za rezanje navoja i razdjelne glave za alatne strojeve, drške za oruđa	7
20	— Drugi pribor i dijelovi za uporabu sa alatnim strojevima iz tarifnog broja 84.45	7
30	— Ostali pribor i dijelovi za uporabu sa alatnim strojevima iz tarifnih brojeva 84.46 ili 84.47	7
84.49	Alati za ručnu obradu, pneumatični ili s ugrađenim neelektričnim motorom:	
10	— Alati	7
20	— Dijelovi	7
84.50.00	— Uređaji na plin za varenje, tvrdo lemljenje, rezanje i površinsko kaljenje	7
84.51	Pisaći strojevi, osim pisaćih strojeva opremljenih s mehanizmom za računanje, strojevi za pisanje čekova:	
10	— Pisaći strojevi s običnim znakovima, električni	35
	— Pisaći strojevi s običnim znakovima, neelektrični:	
21	— Prenosivi pisaći strojevi	35
29	— Ostalo	35
	— Drugi pisaći strojevi, strojevi za pisanje čekova:	
31	— Strojevi za pisanje čekova	35
32	— Pisaći strojevi za Braillovo pismo	35
39	— Ostalo	35

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
84.52		Strojevi za računanje, registarske blagajne, strojevi za naplatu poštarine (frankiranje), strojevi za izdavanje karata i slični strojevi s ugrađenim uređajem za računanje:	
	10	— Strojevi za računanje (uključujući stolne elektronske strojeve za računanje)	35
	20	— Strojevi za knjiženje (uključujući knjigovodstvene strojeve)	35
	30	— Registarske blagajne	35
	40	— Strojevi za naplatu poštarine (frankiranje), strojevi za izdavanje karata i slični strojevi	35
84.53		Strojevi za automatsku obradu podataka i njihove jedinice, magnetski ili optički čitači, strojevi za prijepis podataka na nositelje podataka u kodiranom obliku i strojevi za obradu takvih podataka, koji nisu navedeni niti spomenuti na drugom mjestu:	
	10	— Analogni i hibridni strojevi	7
	20	— Kompletni strojevi za digitalnu obradu podataka, koji sadrže u istom kućištu središnju procesnu jedinicu i najmanje jednu ulaznu i jednu izlaznu jedinicu	7
	30	— Kompletne digitalne središnje procesne jedinice, digitalni procesori, sastavljeni iz aritmetičkih, logičkih i upravljačkih elemenata	7
	40	— Posebno dostavljene digitalne središnje (osnovne) jedinice za pohranu	7
	50	— Periferne jedinice, uključujući kontrolne jedinice (koje se mogu izravno ili neizravno spojiti na središnju jedinicu)	7
	60	— Ostalo	7
84.54		Ostali uredski strojevi (na primjer, strojevi za umnožavanje - hektografski ili na matrice, strojevi za adresiranje, automatski strojevi za isplatu novčanica, strojevi za razvrstavanje, brojenje ili zamatanje kovanica, strojevi za oštrenje olovaka, strojevi za bušenje ili spajanje žičanim kopčama):	
	10	— Strojevi za umnožavanje	35
	20	— Ostali strojevi	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.55	Dijelovi i pribor (osim poklopaca, kovčega za strojeve itd.), što su isključivo ili uglavnom namijenjeni za uporabu sa strojevima iz tarifnih brojeva 84.51, 84.52, 84.53 ili 84.54:	
10	— Dijelovi i pribor za pisaće strojeve iz tarifnog broja 84.51	35
	— Dijelovi i pribor za strojeve iz tarifnog broja 84.52 ili 84.53:	
21	— Za strojeve iz tarifnog broja 84.53	7
29	— Ostalo	35
30	— Dijelovi i pribor za strojeve iz tarifnog broja 84.54 ili strojeve za pisanje čekova iz tarifnog broja 84.51	35
84.56	Strojevi za sortiranje, prosijavanje, razdvajanje (separaciju), pranje, drobljenje, mljevenje, miješanje ili gnječenje zemlje, kamena, rudača ili drugih mineralnih tvari u krutom stanju (uključujući u prahu ili u tjestastom stanju), strojevi za aglomeriranje, modeliranje ili oblikovanje krutih mineralnih goriva, keramičke mase, cementa, sadre ili drugih mineralnih tvari u obliku praha ili tijesta, strojevi za izradu kalupa za lijevanje od pijeska:	
10	— Strojevi za sortiranje, prosijavanje, razdvajanje (separaciju) ili pranje	25
20	— Strojevi za drobljenje ili mljevenje	25
	— Strojevi za miješanje ili gnječenje:	
31	— Miješalice za beton	25
32	— Strojevi za keramičku industriju i izradu kalupa za lijevanje od pijeska	25
39	— Ostalo	25
40	— Drugi strojevi i uređaji	25
50	— Dijelovi	25
84.57.00	Strojevi za obradu stakla (osim strojeva za hladnu obradu stakla), strojevi za sastavljanje električnih žarulja s nitima i električnih žarulja na izbijanje i elektronske i slične cijevi	7
84.58.00	Prodajni automati (na primjer strojevi za marke, cigarete, čokoladu i hranu), koji nisu igre spretnosti ili igre na sreću	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.59	Strojevi i mehanički uređaji s posebnim funkcijama, koji nisu obuhvaćeni ni u jednom drugom tarifnog broju ovog poglavlja:	
10	— Nuklearni reaktori i njihovi dijelovi	7
20	— Strojevi i mehanički uređaji za javne radove, gradnju i slično	25
30	— Strojevi i mehanički uređaji za proizvodnju životinjskih ili biljnih masti i ulja	7
40	— Strojevi i mehanički uređaji za proizvodnju gume ili umjetnih plastičnih masa	7
50	— Strojevi i mehanički uređaji za proizvodnju duhanskih proizvoda	25
60	— Strojevi i mehanički uređaji za obradu drva	25
70	— Strojevi i mehanički uređaji za obradu kovina i kovinskih karbida	7
	— Drugi strojevi i mehanički uređaji:	
81	— Za obradu drva i industriju pokućstva i za proizvođače koševa i košara koji nisu spomenuti niti navedeni na drugom mjestu	25
82	— Sanitarni proizvodi	80
83	— Brodski uređaji za kormilarenje	4
84	— Za kemijsku industriju, što nisu navedeni na drugom mjestu	7
89	— Ostalo	25
	— Dijelovi strojeva i mehaničkih uređaja iz tarifnih podbrojeva 20 do 89:	
91	— Za strojeve iz tarifnih podbrojeva 20, 50, 82 i 89	25
99	— Ostalo	7
84.60.00	Ljevarski okviri za lijevane kovine, kalupi za kovine (osim kalupa za ingote), za kovinske karbide, staklo, mineralne materijale (na primjer keramičke mase, beton ili cement) ili za gumu ili umjetne plastične mase	7
84.61	Slavine, ventili i slični uređaji za cjevovode, kotlove, spremnike, posude i slično, uključujući ventile za smanjenje pritiska i termostatski upravljane ventile:	
	— Od željeza ili čelika:	
01	— Ventili za plin i sa mjeračem pritiska	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
02	— Ventili za slavine iz nehrđajućeg čelika	7
03	— Slavine što nisu navedene niti spomenute na drugom mjestu	35
04	— Termostatski upravljani ventili	35
09	— Ostalo	35
	— Od bakra i slitina bakra:	
11	— Ventili za plinove s mjeračem pritiska	35
12	— Slavine, slavine za miješanje vode i ventili	35
13	— Termostatski upravljani ventili	35
14	— Ostalo	35
15	— Od ostalih kovina	35
16	— Od plastičnih masa	35
19	— Ostalo	35
84.62.00	Kuglični, valjkasti i igličasti ležaji	14
84.63	Transmisijska vratila, koljena vratila, kućišta za ležaje i klizne ležaje, zupčanike i zupčane prijenose (uključujući frikcijske prijenosnike i mjenjače i ostale mjenjače brzine) zamašnjaci, remenice i uznice i zglobne spojke:	
02	— Kardanska vratila, cijevi kardanskih vratila, obloge kardanskih vratila, pomorska oprema, kompletna, za brodske motore, izrađena na takav način da je očito namijenjena za takvu uporabu	4
03	— Kućišta za ležaje	14
04	— Transmisijska vratila i koljena osovine, koja nisu navedena na drugom mjestu	25
05	— Klizni ležaji, ne spomenuti niti navedeni na drugom mjestu	25
06	— Zupčanici i zupčani prijenosi i drugi sastavni dijelovi za mijenjanje brzine, ne spomenuti niti navedeni na drugom mjestu	25
07	— Zamašnjaci i remenice	25
09	— Spojke i zglobne spojke	25
84.64.00	Brtve i slogovi brtava od kovinskih listova, kombinirane s drugim materijalom (na primjer azbestom, pustom i kartonom) ili iz laminirane kovinske folije, slogovi brtava i sličnih sastava, različitih po sastavu materijala, za motore, slavine cijevi i slično, u vrećicama, omotima ili sličnim pakiranjima	25

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
84.65	Dijelovi strojeva bez električnih priključaka, izolatora, svitaka, kontakata ili drugih električnih dijelova koji nisu uvršteni ni u jedan tarifni broj ovog poglavlja:	
01	— Brodski propeleri, kondenzatori propelera i sastavi dijelovi propelera sa pokretnim krilima	4
09	— Ostalo	25
85.01	Električna roba sa sljedećim opisom: generatori, motori, pretvarači (rotacijski ili statični), transformatori, ispravljački uređaji, induktori:	
10	— Istosmjerni motori i generatori	35
	— Drugi motori, uključujući univerzalne motore (izmjenične/istosmjerne):	
29	— Ostalo	35
	— Izmjenični generatori:	
31	— Do 1 000 kW	35
39	— Ostalo	35
40	— Generatorski agregati s motorima s unutarnjim sagorijevanjem	35
	— Rotacijski pretvarači:	35
51	— Za opremu za zavarivanje	35
59	— Ostalo	35
60	— Dijelovi robe iz tarifnih podbrojeva 10 do 59	35
	— Transformatori s tekućim dielektrikom:	
74	— Ostalo	35
	— Drugi transformatori:	
76	— Za opremu za zavarivanje	35
80	— Statični pretvarač, ispravljači i ispravljački uređaji	35
	— Induktori:	
85	— Balasti	10
89	— Ostalo	35
90	— Dijelovi robe iz tarifnih podbrojeva 71 do 89	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85.02.00	Elektromagneti, trajni magneti i proizvodi predviđeni da postanu trajni magneti poslije magnetiziranja, stezne glave, stezne naprave i slični držači izradaka na osnovi elektromagneta ili trajnih magneta, elektromagnetne spojke, kvačila i kočnice, elektromagnetne glave za dizanje	25
85.03	Primarne ćelije i primarne baterije:	
01	— Baterije sa živom za aparate za poboljšanje sluha	10
09	— Ostalo	40
85.04	Električni akumulatori:	
01	— Materijali za električne akumulatore	10
85.05.00	Ručni alati za obradu s ugrađenim elektromotorom	7
85.06	Elektromagnetski uređaji za kućanstvo s ugrađenim elektromotorom:	
	— Vakuumske sisaljke za prašinu i laštila za podove:	
11	— Vakuumske sisaljke za prašinu	80
19	— Laštila za podove	80
20	— Hvatala pare (nape) i sobni ventilatori	80
	— Uređaji za mljevenje i miješanje hrane, sokovnici za voće:	
31	— Aparati za miješanje hrane	80
39	— Ostalo	80
40	— Drugi uređaji	80
50	— Dijelovi	50
85.07	Aparati za brijanje i šišanje s ugrađenim elektromotorom:	
01	— Škare za striženje ovaca	25
02	— Aparati za brijanje s ugrađenim elektromotorom	80
03	— Rezervni dijelovi (ali ne pomoćni proizvodi) za električne aparate za brijanje	50
04	— Frizerske škare i njihovi dijelovi	25
09	— Ostalo	80

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85.08.00	Električna oprema za paljenje ili pokretanje (uključujući magnete za paljenje, dinamo magnete, svitke za paljenje, svjećice i žarne svjećice), generatori (dinamo, alternatori) i regleri vrsta koje se koriste zajedno s takvim motorima	35
85.09.00	Električna oprema za rasvjetu i signalizaciju, električni brisači vjetrobrana, uređaji za odmrzavanje, vrsta koje se koriste za bicikle ili motorna vozila	35
85.10	Portabl električna baterija i magnetske električne svjetiljke, osim svjetiljki uvrštenih u tarifni broj 85.09:	
01	— Svjetiljke za plutače	11
09	— Ostalo	90
85.11	Industrijske i laboratorijske električne peći, oprema za sagorijevanje materijala na principu indukcije ili dielektričnih gubitaka. Strojevi i uređaji za elektrolučno ili lasersko zavarivanje, lemljenje ili rezanje:	
10	— Električne peći i oprema za sagorijevanje materijala na principu indukcije ili dielektričnih gubitaka i njihovi dijelovi	7
20	— Strojevi i uređaji za elektrolučno ili lasersko zavarivanje, lemljenje ili rezanje	7
85.12	Električna protočna ili akumulacijska grijala vode i uronjiva grijala, električni aparati za grijanje prostora i električni uređaji za grijanje tla, elektrotoplinski aparati za uređivanje kose (na primjer, aparati za sušenje kose, aparati za kovrčanje kose) i električna glačala, ostali elektrotoplinski uređaji vrsta koje se koriste u kućanstvu, električni otpornici za grijanje, osim ugljikovih:	
10	— Električna protočna ili akumulacijska grijala vode i uronjiva grijala	35
	— Električni aparati za grijanje prostora i električni uređaji za grijanje tla:	
21	— Električne peći i druge električni aparati za grijanje kuća	35
29	— Ostalo	80
30	— Električni aparati za uređivanje kose	80
	— Električna glačala:	
41	— 1 700 g ili više	80

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
	49	— Ostali	80
		— Elektrotoplinski uređaji koji se koriste u kućanstvu:	
	54	— Aparati za pripravu kave	80
	55	— Aparati za pripravu čaja	35
	56	— Pržilice za kruh (tosteri)	80
	57	— Tave	80
	59	— Ostalo	80
		— Električni otpornici za grijanje:	
	61	— Za aparate iz tarifnih brojeva 10 do 59	35
	69	— Ostalo	35
	70	— Dijelovi	35
85.13		Električni aparati za žičnu telefoniju i telegrafiju (uključujući telekomunikacijske aparate za žične sustave sa nosećom strumom):	
	10	— Aparati	40
	20	— Dijelovi	40
85.14		Mikrofoni i stalci za njih, zvučnici, audiofrekventna električna pojačala:	
	10	— Aparati, uključujući stalke za mikrofone	40
	20	— Dijelovi	40
85.15		Odašiljači i prijemnici za radiotelegrafiju i radiotelefoniju, odašiljači i prijemnici za radiodifuziju ili televiziju (uključujući prijemnike s ugrađenim uređajem za snimanje ili reprodukciju zvuka) i televizijske kamere, uređaji za radionavigaciju, radari i uređaji za daljinsku kontrolu:	
		— Odašiljači i odašiljači-prijemnici:	
	11	— Za prijenos poziva za pomoć, koje priznaje Državni ured za pomorstvo	4
	19	— Ostalo	35
	20	— Televizijski prijemnici u boji, uključujući prijemnike s ugrađenim, aparatom za snimanje ili reprodukciju zvuka	75
	25	— Televizijski prijemnici crno-bijeli, uključujući prijemnike s ugrađenim, aparatom za snimanje ili reprodukciju zvuka	75

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
30	— Prijemnici radiodifuzije, izrađeni ili prilagođeni za ugradnju u motorna vozila, uključujući prijemnike s ugrađenim uređajem za snimanje ili reprodukciju zvuka	75
35	— Prijenosni prijemnici radiodifuzije, uključujući prijemnike s ugrađenim aparatom za snimanje ili reprodukciju zvuka	75
40	— Drugi radijski prijemnici, uključujući prijemnike s ugrađenim uređajem za snimanje ili reprodukciju zvuka	75
	— Prijemnici za radiotelefoniju i radiotelegrafiju:	
51	— Posebno pripremljeni za primanje signala za pomoć s brodova i aviona	4
59	— Ostalo	35
60	— Televizijske kamere	35
	— Uređaji za radionavigaciju, radarski uređaji i aparati za radijsko daljinsko upravljanje:	
71	— Radari i pomoćni uređaji za radionavigaciju	4
79	— Ostalo	35
	— Dijelovi:	
	— Za televizijske prijemnike i prijemnike radiodifuzije:	
81	— Antene	35
82	— Ostalo	75
83	— Za uređaje iz tarifnih podbrojeva 11, 51, 71 i 79	4
89	— Ostalo	35
85.16.00	Električna oprema za nadzor u željezničkom i cestovnom prometu ili u prometu po unutarnjim vodenim putovima i oprema za slične namjene u lučkim postrojenjima ili zračnim lukama	35
85.17	Električni aparati za zvučnu ili vizualnu signalizaciju (na primjer zvona, sirene, indikatorske indikacijske ploče, dojavnici krađe ili požara), osim onih iz tarifnih brojeva 85.09 ili 85.16:	
01	— Dojavni sustavi krađe ili požara i njihovi dijelovi	7
09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85.18.00	Električni kondenzatori, stalni ili promjenjivi:	
	— Težine 1 kg ili manje	7
	— Ostalo	35
85.19	Električni aparati za uklapanje, isklapanje, zaštitu ili spajanje električnih strujnih krugova ili unutar njih (na primjer, sklopke, releji, osigurači, odvodnici prenapona, prigušivači putujućih valova, utikači, grla za žarulje i spojni ormarići), otpornici stalni ili promjenjivi (uključujući potenciometre), osim otpornika za grijanje, tiskanih krugova (osim telefonskih centrala) i kontrolne ploče:	
	— Električni aparati i njihovi dijelovi za uklapanje i isklapanje, za zaštitu ili spajanje električnih strujnih krugova ili unutar njih, tiskani krugovi i kontrolne ploče i njihovi dijelovi:	
11	— Elektronske izmjenične sklopke do uključno 5 A i 30 do 200 A, za napon 660 V ili manje. Izmjenične sklopke i releji	7
12	— Sklopke, što nisu spomenute niti uključene na drugom mjestu	35
13	— Električni osigurači do uključno 5 A i 30 do 200 A, za napon 660 V ili manji	35
14	— Osigurači što nisu spomenuti niti uključeni na drugom mjestu	35
15	— Prigušivači putujućih valova i drugi zaštitni uređaji što nisu spomenuti niti uključeni na drugom mjestu	35
16	— Grla za žarulje, utikači i priključni uređaji do uključno 5 A i 30 do 200 A. Višepolni konektori za više od tri kontakta, krajnje trake	7
18	— Uređaji za povezivanje, što nisu drugdje spomenuti niti navedeni	35
21	— Razvodne ploče i kontrolne ploče	35
29	— Ostalo	35
30	— Tiskani krugovi i njihovi dijelovi	35
40	— Otpornici, stalni ili promjenjivi (uključujući potenciometre), osim otpornika za grijanje	7

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
85.20		Električne žarulje s nitima i električne žarulje s izbijanjem, (uključujući ultraljubičaste i infracrvene žarulje); lučnice:	
	10	— Žarulje s nitima, osim ultraljubičastih i infracrvenih žarulja	40
	20	— Žarulje s izbijanjem, osim ultraljubičastih žarulja	40
	40	— Infracrvene žarulje, ultraljubičaste žarulje i lučnice	40
	50	— Dijelovi	40
85.21		Termionske, hladnokatodne ili fotokatodne elektronske cijevi (uključujući vakuumske cijevi, cijevi punjene parom ili plinom, ispravljačke cijevi sa živinim lukom, katodne cijevi, cijevi za prijem slike za televizijske kamere), fotonaponske ćelije, sastavljeni piezoelektrični kristali, diode, tranzistori i slični poluvodički elementi, svjetleće diode, elektronske mikro elektronske krugove:	
	10	— Katodne cijevi za televizijske prijemnike	35
	20	— Druge elektronske cijevi i ventili (uključujući cijevi za prijem slike za televizijske kamere)	35
		— Diode, tranzistori i slični poluvodički elementi za svjetleće diode, fotoćelije (uključujući fotonaponske diode i foto tranzistore)	
	31	— Fotoćelije	35
	32	— Tranzistori i diode	35
	39	— Ostalo	35
	40	— Elektronski mikro elektronski krugovi	35
	50	— Sastavljeni piezoelektrični kristali	35
	60	— Dijelovi	
85.22		Električni uređaji i aparati s posebnim funkcijama što nisu navedeni u drugim tarifnim brojevima ovog poglavlja:	
	10	— Ubrzivači reakcije i njihovi dijelovi	7
	20	— Ostalo	35
85.23		Izolirana (uključujući emajliranu ili anodiziranu) električna žica, kabeli, električni vodiči, vrpce i slično (uključujući i koaksijalne) neovisno sadrže li konektore ili ne:	
	01	— Podzemni i podmorski kabeli	35
	09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
85.25	Izolatori od bilo kojeg materijala:	
10	— Od stakla	25
20	— Od keramičkih materijala	25
30	— Od drugih materijala	25
85.26	Izolacijski dijelovi za električne strojeve, uređaje ili opremu, izrađeni u cijelosti od izolacijskog materijala ili samo s manjim dijelovima od kovina, ugrađenim za vrijeme oblikovanja isključivo za svrhe montaže, osim izolatora uvrštenih u tarifni broj 85.25:	
10	— Od stakla	25
20	— Od keramičkih materijala	25
30	— Od drugih materijala	25
85.27.00	Elektrovodljive cijevi i njihove spojnice, od običnih kovina obloženih izolacijskim materijalom	25
85.28.00	Električni dijelovi strojeva ili aparata, koji nisu roba uvrštena u bilo koji tarifni broj ovog poglavlja	35
86.02.00	Željezničke lokomotive napajane iz električne mreže ili iz električnih akumulatora	10
86.03.00	— Ostale željezničke lokomotive, tenderi lokomotiva	10
86.04.00	Željeznički i tramvajski putnički i prtljažni vagoni, nesamokretni, i pružna nadzorna vozila	10
86.05.00	Željeznički i tramvajski putnički i prtljažni vagoni, bolnički vagoni, zatvorski vagoni, pokusno ispitni vagoni, putni poštanski vagoni i drugi željeznički vagoni za posebne namjene	10
86.06.00	Željeznički i tramvajski kolosiječni sklopovi kao što su vozila za održavanje ili servisiranje, vagoni-dizala i druga servisna vozila	10
86.07.00	Željeznički i tramvajski prtljažni vagoni	10
86.08.00	Kontejneri, posebno konstruirani i opremljeni za jedan ili više načina prijevoza	7
86.09.00	Dijelovi željezničkih i tramvajskih lokomotiva i njihovi kolosiječni sklopovi	10

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
86.10.00	Željeznički ili tramvajski kolosiječni sklopovi i pribor, mehanička oprema za signalizaciju, koja nije elektromehanička, za sigurnost, nadzor ili upravljanje vozila u željezničkom, tramvajskom ili drugom prometu, brodova ili zrakoplova, dijelovi za navedene sklopove, pribor ili oprema	10
87.01	Traktori (osim traktora iz tarifnog broja 87.07), neovisno jesu li opremljeni kardanskim vitlom, koloturom ili vitlom	
10	— Traktori gusjeničari	25
20	— Cestovni tegljači (šleperi) za poluprikolice	25
	— Ostalo:	
31	— Obični traktor, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	7
39	— Ostalo	25
87.02	Motorna vozila za prijevoz osoba, robe ili materijala (uključujući sportska motorna vozila osim onih iz tarifnog broja 87.09):	
	— Osobni automobili (osim javnih prijevoznih sredstava), uključujući vozila namijenjena za prijevoz osoba i robe	
	— Na kolosijeku:	
11	— Težine 400 kg ili manje (uključujući motocikle na kolosijeku)	80
12	— Ostalo	15
13	— Vozila na zračnom jastuku	90
	— Motorna vozila konstruirana prvenstveno za prijevoz osoba:	
14	— S pogonom na sva četiri kotača:	
	— Motorna vozila vrste terenskih vozila	40
	— Ostalo	90
	— Ostalo:	
15	— Nova	90
16	— Rabljena	90

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
17	— Vozila nosivosti tri tone ili veće, za prijevoz osoba i robe	90
19	— Ostalo	90
	— Motorna vozila za javni putnički prijevoz:	
21	— Za 10 do 17 osoba uključujući vozača	90
29	— Ostalo	30
	— Ostalo:	
	— Šasije opremljene motorima i vozačkim kabinama:	
	— Nosivosti tri tone ili veće:	
31	— S dizelskim motorom	30
32	— Ostalo	30
	— Ostalo:	
33	— S dizelskim motorom	40
34	— Ostalo	40
	— Za prijevoz robe i materijala:	
35	— Za prijevoz kamena, zemlje i sličnog (damperi)	30
	— Ostalo:	
	— Nosivosti tri tone ili veće:	
37	— Dizelski motori	30
38	— Ostalo	30
	— Ostalo:	
41	— Dostavni kombiji, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	40
42	— Ostalo	40
43	— Vozila hitne pomoći, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	15
49	— Ostalo	90

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Tarifni broj Islandske carinske tarife		Opis	Carinska stopa %
87.03		Motorna vozila za posebne namjene, (na primjer, vozila za prijevoz neispravnih ili oštećenih vozila, dizalična vozila, vatrogasna vozila, vozila s ugrađenom miješalicom za beton, vozila za čišćenje cesta, vozila za štrcanje ili posipanje, vozila-pokretne radionice, pokretne radiološke jedinice), osim motornih vozila iz tarifnog broja 87.02:	
	01	— Vatrogasna vozila	15
	02	— Snježne ralice	15
	03	— Dizalična vozila	30
	09	— Ostalo	30
87.04		Šasije opremljene motorima za motorna vozila uvrštena u tarifne brojeve 87.01, 87.02, ili 87.03:	
	01	— Za vozila za javni prijevoz putnika i teretna vozila	30
	09	— Ostalo:	
		— Za vozila hitne pomoći, vatrogasna vozila, vozila za čišćenje snijega i ralice za snijeg	15
		— Ostalo	20
87.06		Dijelovi i oprema za motorna vozila uvrštena u tarifne brojeve 87.01, 87.02 ili 87.03:	
	02	— Sigurnosni pojasevi	35
	09	— Ostalo	35
87.07		Samokretna radna kolica koja se koriste u tvornicama, skladištima, lukama i zračnim lukama za prijevoz robe na kratkim udaljenostima ili za manipulaciju robom (na primjer viličari i vučna vozila koja se koriste na peronima željezničkih kolodvora, dijelovi navedenih vozila:	
		— Radna kolica, vučna vozila koja se koriste na peronima željezničkih kolodvora:	
	11	— Viličari	18
	19	— Ostalo	18
	20	— Dijelovi	18
87.08.00		Tenkovi i druga oklopna borbena motorna vozila, uključujući i opremljena naoružanjem i njihovi dijelovi	45

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
87.09	Motocikli, mopedi s pomoćnim motorom, s bočnom prikolicom ili bez nje, bočne prikolice svih vrsta:	
01	— S motorom zapremine do uključno 50 cm^3	80
02	— S motorom zapremine veće od 50 do uključno 245 cm^3	80
03	— S motorom zapremine veće od 245 do uključno 360 cm^3	80
04	— S motorom zapremine veće od 360 cm^3	80
09	— Ostalo	80
87.10.00	Bicikli (uključujući tricikle za dostavu) bez motornog pogona	80
87.12	Dijelovi i oprema za proizvode uvrštene u tarifne brojeve 87.09, 87.10 ili 87.11:	
01	— Za proizvode iz tarifnog broja 87.11	80
09	— Ostalo	80
87.13	Dječja kolica i njihovi dijelovi:	
01	— Dječja kolica	50
09	— Dijelovi	50
87.14	Druga vozila (uključujući prikolice) nesamokretna, i njihovi dijelovi:	
10	— Prikolice i poluprikolice za stanovanje ili kampiranje	40
	— Prikoličari i poluprikoličari za prijevoz robe:	
21	— S opremom za utovar ili istovar sijena	7
22	— S opremom za raspršivanje gnojiva	30
23	— S opremom za preradu sijena	30
29	— Ostalo	30
	— Druga vozila:	
31	— Samokretna kolica i ručna kolica	30
39	— Ostalo	40
	— Dijelovi:	
41	— Za proizvode iz tarifnih podbrojeva 21 do 23	7
49	— Ostalo	40

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
90.01	Leće, prizme, zrcala i drugi optički elementi, neovisno od kojeg materijala, nemontirani, osim takvih proizvoda od optičkih neobrađenog stakla elemenata, listovi ili ploče od polarizirajućeg materijala:	
01	— Leće za naočale (bez okvira)	20
09	— Ostalo	35
90.02	Leće, prizme, zrcala i drugi optički elementi, neovisno od kojeg materijala, montirani, što su dijelovi ili pribor instrumenata ili aparata, osim takvih optičkih neobrađenih staklenih elemenata:	
01	— Leće za svjetionike	35
09	— Ostalo	50
90.03.00	Okviri i okovi i njihovi dijelovi za naočale, cvikeri, lornjoni, naočnjaci i slično	50
90.04	Naočale, cvikeri, lornjete, naočnjaci i slično, korektivne, zaštitne ili druge:	
01	— Naočale za zavarivanje i zaštitne naočale	7
09	— Ostalo	50
90.05.00	Optički teleskopi (s jednim ili dva objektiva), prizmatični ili neprizmatični	80
90.06.00	Astronomski instrumenti (na primjer refrakcijski teleskopi, tranzitni instrumenti, teleskopi za ekvatorijalnu montažu) i njihovi stalci, osim instrumenta za radio-astronomiju	35
90.07	Fotografski aparati, fotografske bljeskalice i žarulje-bljeskalice, osim žarulja s izbijanjem iz tarifnog broja 85.20:	
	— Kamere:	
11	— Fotografski aparati, isključivo namijenjeni u medicinske svrhe	15
12	— Aparati koji nisu spomenuti na drugom mjestu, mase 3 kg ili veće	50
13	— Aparati za filmove širine 60 mm ili veće	50
19	— Ostalo	50
	— Fotografske bljeskalice i žarulje bljeskalice, osim žarulja s izbijanjem iz tarifnog broja 85.20:	
21	— Fotografske bljeskalice sa 300 vatsekundi ili više	50

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
29	— Ostalo	50
	— Dijelovi i pribor:	
31	— Za kamere i aparate iz tarifnog podbroja 11	7
32	— Za kamere iz tarifnog podbroja 12	50
39	— Ostalo	50
90.08	Kinematografske kamere i projektori, aparati za snimanje ili reprodukciju zvuka ili njihova kombinacija:	
	— Kinematografske kamere, projektori, aparati za snimanje ili reprodukciju zvuka, kombinirani ili ne, za film širine manje od 16 mm, uključujući kamere za film širine 2 × 8 mm:	
11	— Kinematografske kamere	50
19	— Ostalo	50
	— Kinematografske kamere, projektori, uređaji za snimanje i reprodukciju zvuka, neovisno jesu li kombinirani ili ne, za film širine 16 mm ili veće, osim kamera za film širine 2 × 8 mm:	
21	— Kinematografske kamere	50
29	— Ostalo	50
	— Dijelovi i pribor:	
31	— Za kinematografske kamere iz tarifnih podbrojeva 11 do 19	50
39	— Za kinematografske kamere iz tarifnih podbrojeva 21 do 29	50
90.09	Projektori slika, (osim kinematografskih projektora), fotografski aparati (osim kinematografskih) za povećavanje i smanjivanje:	
01	— Aparati za povećavanje i smanjivanje	50
09	— Ostalo	50
90.10	Aparati i oprema za fotografske ili kinematografske laboratorije, koji nisu uključeni ni u jedan tarifni broj ovog poglavlja, strojevi za fotokopiranje (neovisno imaju li ugrađeni optički sustav ili aparat za kontaktno kopiranje ili ne) i aparati za termičko kopiranje, platna za projektore:	
10	— Fotokopirni uređaji ili aparati za termičko kopiranje	50

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
20	— Dijelovi i pribor za fotokopirne uređaje ili aparate za termičko kopiranje	50
	— Ostalo:	
31	— Strojevi za razvijanje rendgenskih filmova	50
32	— Aparati i oprema za uporabu u fotografskim ili kinematografskim laboratorijima	50
33	— Specijalizirani strojevi za uporabu u grafičkoj industriji	50
39	— Ostalo	50
90.11.00	Mikroskopi i disfrakcijski aparati, elektron i proton	35
90.12.00	Sastavljeni optički mikroskopi, neovisno jesu li opremljeni uređajima za fotografiranje ili projiciranje slike ili ne	35
90.13.00	Optički instrumenti i uređaji (ali bez uređaja za osvjetljavanje, osim reflektora), koji nisu uvršteni niti ujedan tarifni broj ovog poglavlja: laseri, osim laserskih dioda	40
90.14	Geodetski (uključujući fotogrammetrijske), hidrografski, navigacijski, meteorološki, hidrološki i geofizikalni instrumenti, kompasi, daljinomjeri:	
10	— Navigacijski instrumenti, kompasi	4
20	— Ostalo	35
90.15.00	Vage osjetljivosti 5 centigrama (0,05 g) ili veće, neovisno jesu li s utezima ili ne	7
90.16	Instrumenti i aparati za crtanje, obilježavanje ili matematičko računanje, aparati za crtanje, pantografi, logaritamska računala, kalkulatori u obliku okrugle ploče i slično, instrumenti, uređaji i strojevi za mjerenje dužine ili provjeri dužine, što nisu spomenuti niti uključeni na drugom mjestu u ovom poglavlju (na primjer mikrometarska mjerila, pomična mjerila, mjerne šipke i vrpce), projektori profila:	
10	— Instrumenti, uređaji i strojevi	7
20	— Dijelovi i pribor	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
90.17	Instrumenti i aparati namijenjeni uporabi u medicini, zubarstvu i veterini (uključujući elektromedicinske aparate i oftalmološke instrumente):	
10	— Elektromedicinski aparati	35
20	— Zubarski instrumenti i uređaji	35
30	— Ostalo	35
90.18	Aparati za mehanoterapiju, aparati za masažu, aparati za psihološka ispitivanja, aparati za ozonoterapiju, oksigenoterapiju, aerosol-terapiju, umjetno disanje i ostali terapeutski aparati za disanje (uključujući plinske maske i slične uređaje za disanje):	
01	— Zaštitne maske protiv prašine, dima i plinske maske	35
09	— Ostalo	35
90.19	Ortopedska pomagala, kirurški pojasevi, podveze i slično, pomagala za prijelome, umjetni dijelovi tijela, oči, zubi i drugi umjetni dijelovi, aparati za poboljšanje sluha i drugi aparati koji se nose ili ugrađuju u tijelo da bi nadoknadili nedostatak ili invalidnost:	
10	— Aparati za poboljšanje sluha	15
20	— Ostalo	15
90.20.00	Aparati što rade na osnovi rendgenskih zraka ili zračenja radioaktivnih tvari (uključujući aparate za radiografiju i radioterapiju), rendgenski generatori, rendgenske cijevi, rendgenski zasloni, rendgenski generatori visokog napona, upravljačke ploče i stolovi, stolice i slično za pregled ili liječenje	15
90.21.00	Instrumenti, aparati i modeli, konstruirani isključivo za svrhe prikazivanja (na primjer, u obrazovanju ili na izložbama) neprikladni za druge namjene	35
90.22.00	Strojevi i aparati namijenjeni ispitivanju tvrdoće, vlačne ili tlačne čvrstoće, elastičnosti ili ostalih mehaničkih svojstava materijala (na primjer, kovina, drva, tekstila, papira, plastičnih masa)	7
90.23	Hidrometri i slični plutajući instrumenti, termometri, pirometri, barometri, higrometri i psihrometri, s registratorom ili bez njega i kombinacije tih instrumenata:	
01	— Termometri za mjerenje tjelesne temperature	35
02	— Drugi termometri	35
03	— Barometri	35
04	— Pirometri, hidrometri i higrometri	7
09	— Ostalo	35

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
90.24	Instrumenti i aparati za mjerenje ili nadzor protoka, razine, pritiska ili ostalih promjenjivih veličina tekućina ili plinova, ili za automatski nadzor temperature (na primjer, mjerači tlaka, termostati, mjerači protoka, pokazivači razine, manometri, toplinomjeri, automatski mjerači temperature zraka u pećima), isključujući instrumente i aparate iz tarifnog broja 90.14:	
01	— Termostati	35
09	— Ostalo	7
90.25.00	Instrumenti i aparati za fizikalne ili kemijske analize (na primjer, polarimetri, refraktometri, spektrometri, aparati za analizu plina), instrumenti i aparati za mjerenje ili kontrolu viskoziteta, poroznosti, dilatacije, površinskog napona ili slično (kao što su viskozimetri, toplinomjeri, zvukomjeri, kalorimetri), mikrotomi	7
90.26	Mjerila potrošnje ili proizvodnje plina ili tekućine, električna brojila, uključujući i mjerila za njihovo baždarenje:	
01	— Električna brojila	35
02	— Mjerila za baždarenje instrumenata iz tarifnog broja 90.26	7
03	— Mjerila proizvodnje mlijeka, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	35
09	— Ostalo	35
90.27	Brojila okretaja, brojila proizvodnje, taksimetri, brojila kilometara, brojila koraka i slično, mjerači brzine (uključujući s magnetskim pokazivačima brzine) i tahometri, osim onih razvrstanih u tarifni broj 90.14), stroboskopi:	
01	— Brojila okretaja i proizvodnje, tahometri, magnetski pokazivači brzine, stroboskopi	7
02	— Taksimetri	25
09	— Ostalo	25
90.28	Električni uređaji za mjerenje, pregled, analizu ili automatski nadzorni instrumenti i uređaji:	
10	— Elektronski automatski regulatori	7

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
20	— Drugi elektronski instrumenti i aparati za nadzor i otkrivanje ionizirajućeg zračenja	7
	— Drugi elektronski instrumenti i aparati:	
31	— Sonari i drugi takvi električni i elektronski sonari i detektori za ribe	4
39	— Ostalo	7
40	— Neelektronski automatski regulatori (nadzorne jedinice)	7
50	— Ostali neelektronski instrumenti i aparati	7
90.29	Dijelovi pribora koji su isključivo ili pretežno namijenjeni za uporabu s jednim ili više proizvoda iz tarifnih brojeva 90.23, 90.24, 90.26, 90.27 ili 90.28:	
01	— Za instrumente i uređaje iz tarifnog podbroja 90.28.31	4
09	— Ostalo	7
91.01.00	Ručni, džepni i drugi osobni satovi, uključujući štoperice	50
91.02.00	Satovi s mehanizmom za osobne satove (osim satova iz tarifnog broja 91.03)	50
91.03.00	Satovi za instrument ploče i slične vrste satova za vozila, zrakoplove, svemirske letjelice ili plovila	50
91.04.00	Drugi satovi	50
91.05.00	Aparati za bilježenje vremena, sa satnim mehanizmom (uključujući sekundarne mehanizme) ili sinkronim motorom, za mjerenje, registraciju ili drugačije bilježenje vremenskih intervala	50
91.06.00	Vremenske sklopke, sa satnim mehanizmom (uključujući sekundarne mehanizme), ili sa sinkronim motorom	50
91.07.00	Mehanizmi za osobne satove (uključujući mehanizme za štoperice), sastavljeni	50
91.08.00	Satni mehanizmi, sastavljeni	50
91.09.00	Kućišta za osobne satove i njihovi dijelovi:	50
91.10.00	Kućišta za kućne, uredske i slične satove i kućišta slične vrste za drugu robu iz ovog poglavlja, te njihovi dijelovi:	50

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
91.11.00	Drugi dijelovi za satove	50
92.01.00	Glasoviri, uključujući i automatske glasovire, neovisno jesu li klavijaturna ili ne), čembala i ostala klavijaturna glazbala sa žicama, harfe, ali bez eolskih harfi	30
92.02.00	Druga glazbala sa žicama	50
92.03	Instrumenti s piskovima i harmoniji, uključujući harmonike i slično:	
09	— Ostalo	30
92.04	Harmonike, kromatične harmonike i slična glazbala, usne harmonike:	
01	— Usne harmonike	50
09	— Ostalo	50
92.05.00	Ostala puhačka glazbala	50
92.06.00	Udaraljke (na primjer, bubnjevi, ksilofoni, činele, kastanjete)	50
92.07	Glazbala u kojih zvuk nastaje ili se mora pojačavati električki (na primjer, orgulje, gitare, harmonike):	
01	— Glasoviri i orgulje	30
02	— Crkvene orgulje, podložno usklađivanju s daljnjom definicijom i odlukom Ministarstva financija	30
09	— Ostalo	50
92.08.00	Glazbeni instrument što nisu uključeni na drugom mjestu u ovom poglavlju (na primjer sajamske orgulje, mehaničke ulične orgulje, glazbene kutije, glazbene pile), mehaničke ptice pjevice, vabila svih vrsta, zviždaljke (na primjer zviždaljke i brodske signalne zviždaljke)	50
92.10.00	Dijelovi i pribor za glazbala, uključujući valjke za mehanička glazbala, metronome, glazbene vilice i zviždaljke svih vrsta	50
92.11	Gramofoni, diktafoni i drugi uređaji za snimanje i reprodukciju zvuka, uključujući gramofone i magnetofone, neovisno jesu li opremljeni zvučnim glavama ili ne, aparati za snimanje i reprodukciju televizijske slike ili zvuka:	
10	— Električni gramofoni što rade na kovanice	75

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
20	— Drugi električni gramofoni i gramofoni priključeni na radijski aparat	75
	— Aparati za snimanje ili reprodukciju televizijske slike ili zvuka:	
31	— Za televizijska poduzeća	35
39	— Ostalo	75
40	— Ostalo	75
92.12	Gramofonske ploče i drugi uređaji za snimanje ili reproduciranje zvuka, matrice za proizvodnju ploča, pripremljene prazne ploče, film za mehaničku reprodukciju zvuka, pripremljene trake, žice i slični proizvodi koji se obično koriste za snimanje zvuka ili slično:	
	— Pripremljeni nosači za snimanje zvuka ili slično:	
11	— Vrpce, kartice i ploče, magnetne, za elektronska računala	25
19	— Ostalo	75
	— Gramofonske ploče, snimljene vrpce i drugi mediji za snimanje zvuka (ili slično):	
21	— S materijalom iz Islanda	20
23	— Vrpce, kartice i ploče, magnetne, za elektronska računala	25
29	— Ostalo	75
92.13	Ostali dijelovi i oprema za aparate iz tarifnog broja 92.11:	
01	— Za aparate iz tarifnog broja 92.11.31	75
09	— Ostalo	75
93.01.00	Oružje koje se nosi na boku (na primjer mačevi, sablje, bajunete) i njihovi dijelovi i korice za to oružje	60
93.02.00	Revolveri i pištolji koji se smatraju vatrenim oružjem	60
93.03.00	Artiljerijsko oružje, strojnice, automati i drugo vojno oružje (osim revolvera, pištolja)	60
93.04	Drugo vatreno oružje, uključujući signalne pištolje, pištolje i revolvere s manevarskim streljivom, raketni bacači, i slični bacači:	
01	— Raketni bacači	20
02	— Harpunski topovi	20

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
03	— Pištolji za humano ubijanje životinja vezanim klinom	20
04	— Sačmarice, neovisno jesu li automatske ili ne	60
05	— Puške s glatkim i užlijebljenim cijevima, neovisno jesu li automatske ili ne	60
09	— Ostalo	60
93.05.00	Ostalo oružje, uključujući opružne ili zračne pištolje, sačmarice i puške	60
93.06.00	Dijelovi oružja, uključujući cijevi za puške, osim dijelova bočnog oružja	60
93.07	Bombe, granate, torpeda, mine, rakete i slično vojno streljivo te dijelovi za njih, meci (patrone) i ostalo streljivo i projektili te dijelovi za njih, uključujući sačmu i čepove za metke (patrone):	
10	— Streljivo za sportske ili lovačke puške i njihovi dijelovi, uključujući sačmu i metke	35
	— Ostalo:	
21	— Harpuni i streljivo za harpunske topove i sačmarice	4
22	— Naboji za pištolje za humano ubijanje životinja vezanim klinom	20
29	— Ostalo	35
94.01	Stolci i ostala sjedala (osim onih iz tarifnog broja 94.02), uključujući ona što ih se može pretvoriti u ležajeve, i njihovi dijelovi:	
	— Stolci i ostala sjedala:	
	— Od kovina:	
11	— Sjedala za traktore	7
	— Od drugih materijala:	
15	— Sjedala za traktore	7
94.02.00	Pokućstvo namijenjeno uporabi u medicini, kirurgiji, zubarstvu i veterini (npr. operacijski stolovi, bolnički kreveti s mehaničkim uređajima), zubarski i slični stolci s mehanizmima za okretanje, kao i za naginjanje i dizanje, dijelovi navedenih proizvoda	35
95.05.00	Obrađena kornjačevina, sedef iz školjaka, bjelokost, kost, rogovi, koralji (prirodni ili aglomerirani) i drugi životinjski materijali za rezbarenje i proizvodi od tih materijala	100

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
95.08	Obrađeni materijali životinjskog ili mineralnog podrijetla, za rezbarenje, i proizvodi iz tih materijala, proizvodi oblikovani ili izrezani iz voska, stearina, prirodne gume ili prirodne smole (na primjer kopal ili kolofonij), ili iz mase za modeliranje, i drugi oblikovani ili izrezbareni proizvodi što nisu spomenuti niti uključeni na drugom mjestu: obrađena, nestvrdnuta želatina (osim želatine uvrštene u tarifni broj 35.03) i proizvodi od nestvrdnute želatine:	
01	— Kapsule iz želatine kao ambalaža za lijekove	15
09	— Ostalo	100
96.01	Metle i četke, izrađene od pruća ili drugog biljnog materijala povezanog zajedno, (na primjer metle od pruća ili slame) neovisno imaju li ručke ili ne, ostale metle i četke (uključujući i četke što su dijelovi strojeva), pripremljene vezice i snopovi za izradu metli i četka, soboslikarski valjci, brisači za podove, prozore i slično (osim brisača s valjkom) i otirači:	
	— Četke i metle, što nisu spomenute niti uključene na drugom mjestu:	
02	— Za strojeve	25
04	— Četkice za zube	50
06	— Pripremljene vezice i snopovi za metle i četke	35
96.05.00	Jastučići za nanošenje kozmetičkih ili toaletnih pripravaka od bilo kojeg materijala	100
96.06.00	Ručna sita i ručna rešeta iz bilo kojih materijala	80
97.01.00	Dječje igračke na kotačima, za jahanje ili vožnju (na primjer tricikli, bicikli, automobili s pedalama), kolica za lutke	90
97.04	Proizvodi za sajamske, stolne ili društvene igre za odrasle i djecu (uključujući stolove za biljar, posebne stolove za kasino igre i opremu za stolni tenis):	
01	— Ploče i figure za šah	50
02	— Karte za igranje	90
04	— Rekviziti za stolni tenis	90
09	— Ostalo	90
97.05.00	Karnevalski proizvodi, proizvodi za zabavu (na primjer čarobnjački trikovi i šaljivi proizvodi), božićni ukrasi i slični proizvodi za božićno slavlje (na primjer umjetne jelke, božićne čarape, umjetne božićne klade, jaslice i figurice za njih)	100

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
97.06	Uređaji, oprema, pribor i rekviziti za gimnastiku ili atletiku, ili za sportske aktivnosti i igre na otvorenom (osim proizvoda iz tarifnog broja 97.04):	
01	— Skije i dijelovi za njih i skijaški štapovi	50
02	— Klizaljke (uključujući i koturaljke)	50
09	— Ostalo	50
97.07	Udice, ribarski štapovi i ostali pribor za ribolov udicom, mreže za prihvat ulovljenih riba, mreže za leptire i slične mreže, ‚ptice' mamci i slični rekviziti za lov i streljaštvo:	
01	— Udice	4
97.08.00	Vrtuljci, ljuljačke, streljane i druga oprema za sajamsku razonodu, putujući cirkusi i putujući zvjerinjaci, putujuća kazališta	100
98.01	Dugmad, dugmad za presvlačenje, dugmad za orukvice, kopčice što ih se zatvara utiskivanjem, uključujući i utisne kopče za suknje, nedovršenu dugmad i dijelove tih proizvoda:	
01	— Dugmad za ovratnike, orukvice i druga neprišivena dugmad za suknje	10
09	— Ostalo	10
98.02	Patentni zatvarači i njihovi dijelovi:	
01	— Kovinski dijelovi za izradu patentnih zatvarača	14
98.03.00	Nalivpera i slična pera na punjenje (uključujući kemijske olovke i olovke) i ostala držala za pera, patent-olovke, dijelovi i oprema za njih, osim onih iz tarifnog broja 98.04 ili 98.05	50
98.04.00	Pera i njihovi vrhovi	50
98.05.00	Olovke (osim olovaka iz tarifnog broja 98.03), mine za olovke, pisala, mine za olovke, pisala za pisanje po tablicama, boje i pastele, ugljen za crtanje, kreda za pisanje ili crtanje i krojačka kreda i kreda za biljar	50
98.06	Pločice i ploče, s površinom za pisanje ili crtanje, neovisno jesu li uokvirene ili ne	
01	— Školske ploče	35
09	— Ostalo	80
98.08.00	Vrpce za pisače strojeve ili slične vrpce, neovisno jesu li na svitcima ili u patronama ili ne, jastučići za žigove, neovisno jesu li sa ili bez kutije	80

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Tarifni broj Islandske carinske tarife	Opis	Carinska stopa %
98.09.00	Voskovi za žigove (uključujući vosak za brtvljenje boca) u prutićima, svicima ili sličnim oblicima, paste za kopiranje na osnovi želatine, neovisno jesu li s podlogom iz papira ili tekstila ili ne	80
98.10.00	Upaljači za cigarete i drugi upaljači, neovisno jesu li mehanički ili električni, te dijelovi za njih, osim kremena i fitilja	80
98.11.00	Lule za pušenje, glave lula, cijevi i ostali dijelovi lula za pušenje (uključujući grubo obrađene drvene blokove od drva ili korijena), usnici za cigare ili cigarete, te dijelovi za njih:	80
98.14.00	Štrcaljke mirisa i slične toaletne štrcaljke, uređaji i glave za njih	100
98.15.00	Termos-boce i ostale termos-posude, s vakuumskom izolacijom, dijelovi za njih osim staklenih uložaka:	100
98.16.00	Krojačke lutke i druge figure za izlaganje, automati i drugi pokretni pokaznici za uređivanje izloga	45
99.06.00	Antikviteti stariji od 100 godina	20

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PRILOG III.

Sustav izvoznih pristojbi za riblje proizvode koje Island može zadržati

Islandski Zakon br. 4. od 28. veljače 1966. kako je izmjenjen zakonima br. 79. od 31. prosinca 1968., br. 73. od 1. lipnja 1970., br. 4. od 30. ožujka 1971. i br. 17. od 4. svibnja 1972., u vezi s izvoznim pristojbama na riblje proizvode.

Članak 1.

Izvozne se pristojbe primjenjuju na izvoz islandskih ribljih proizvoda navedenih u ovom Zakonu.

Riba ulovljena ribarskim brodovima registriranim na Islandu smatra se islandskim proizvodom čak i ako je ta riba ulovljena izvan islandskih ribolovnih zona i nije prerađena na obali.

Članak 2.

U skladu s ovim Zakonom, izvozne pristojbe na izvoz ribljih proizvoda primjenjuju se kako slijedi:

1. Pristojba od 2 300 islandskih kruna po toni primjenjuje se na izvoz smrznutih ribljih fileta, smrznute riblje mrijesti, slane bijele ribe, usoljenih ribljih fileta, trbuha usoljenog bakalara, usoljene riblje mrijesti koja nije spomenuta na drugom mjestu, usoljenih ribljih komada, usoljenih i smrznutih ribljih jezika, sušene ribe, sušenih ribljih glava, školjkaša i konzerviranih ribljih proizvoda u hermetičkim spremnicima.

   Ako pristojba koja se primjenjuje prema ovom članku prelazi 4,5 % vrijednosti f.o.b. (franko brod) dotičnih ribljih proizvoda, Ministarstvo ribarstva može odlučiti ukinuti dio pristojbe koja prelazi taj postotak.

2. Pristojba od 3 % vrijednosti f.o.b. primjenjuje se na izvoz cijele smrznute ribe, smrznutih ribljih otpadaka, smrznutog norveškog jastoga, smrznutih škampa, smrznutog kapelina, brašna kapelina, ulja kapelina i hidriranih ulja i masti riba ili morskih sisavaca.

3. Izvozna pristojba od 5 % vrijednosti f.o.b. primjenjuje se na proizvode od kitova osim proizvoda konzerviranih u hermetičkim spremnicima.

4. Pristojba od 6 % vrijednosti f.o.b. primjenjuje se na izvoz ribljeg i lososovog brašna, brašna norveškog jastoga, brašna škampi, jetrenog brašna, ulja jetre bakalara, ulja lososa, cijelih smrznutih haringa, smrznutih fileta haringa, usoljenih haringa, usoljenih fileta haringa, usoljenih mrijesti morskog okunja i drugih ribljih proizvoda što nisu spomenuti u ovome članku.

   Od vrijednosti f.o.b. usoljene haringe i usoljene mrijesti morskog okunja može se odbiti 500 islandskih kruna na 100 kg sadržaja za pokrivanje troškova pakiranja.

5. Pristojba od 7 % vrijednosti f.o.b. primjenjuje se na izvoz svježe i rashlađene ribe.

   Međutim, Ministarstvo ribarstva može odlučiti da pristojba na svježu ili rashlađenu haringu bude jednaka pristojbi koja bi se primijenila da je haringa na Islandu prerađena na isti način kao i u inozemstvu (vidjeti točke 4. i 6. ovoga članka).

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6. Pristojba od 8 % vrijednosti f.o.b. primjenjuje se na izvoz brašna, ekstrakta i ulje haringe.

7. Proizvodi od tuljana ne podliježu izvoznoj pristojbi.

U smislu točke 1. sirovi konzervirani proizvodi u hermetičkim spremnicima označavaju sirove konzervirane proizvode gotove za konzumiranje u hermetičkim spremnicima neto težine 10 kg ili manje. Potpuno prerađeni sirovi proizvodi u većim spremnicima također se smatraju sirovim konzerviranim proizvodima u hermetičkim spremnicima ako izvoznik dokaže da je vrijednost neprerađenog proizvoda manja od jedne trećine izvozne vrijednosti izvezenih proizvoda.

Ako islandski brodovi u inozemnim lukama prodaju svježe ili prerađene riblje proizvode koji podliježu izvoznim pristojbama, a ulovljeni su vlastitim ili drugim brodovima, te se pristojbe primjenjuju na bruto vrijednost prodaje umanjene za carinsku pristojbu i druge troškove istovara i prodaje, u skladu s propisima koje donosi Ministarstvo ribarstva.

Članak 3.

Porezna uprava naplaćuje izvoznu pristojbu u skladu s odredbama članka 2., a prihodi se raspodjeljuju kako slijedi:

1.	Za plaćanje premija osiguranja za ribarske brodove sukladno propisima Ministarstva ribarstva	82,0 %
2.	Za Islandski ribarski kreditni fond	11,4 %
3.	Za ribarske fondove	3,1 %
4.	Za gradnju brodova za oceanografska istraživanja i istraživanja ribolovnih područja	1,8 %
5.	Za izgradnju istraživačkih instituta za ribarstvo	0,7 %
6.	Za Udrugu islandskih vlasnika ribarskih brodova	0,5 %
7.	Za sindikate pomoraca sukladno propisima Ministarstva ribarstva	0,5 %

Plaćanje premije osiguranja za ribarske brodove navedene u točki 1. može se uvjetovati time da dotično osiguravajuće društvo bude član udruženja reosiguratelja i da za izračun premija, uvjeta osiguranja i vrijednosti trupa broda primjenjuje određene propise.

Brodovi za lov na kitove mogu biti oslobođeni od ovih obveza i tada imaju pravo na povrat doprinosa Fondu za osiguranje ribarskih brodova umjesto premije osiguranja.

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Članak 4.

Pristojba predviđena u članku 2. točkama 2., 3. i 4. primjenjuje se na prodajnu cijenu proizvoda s troškovima pakiranja, f.o.b. brod u prvoj luci istovara. Vrijednost c.i.f ili vrijednost prodanih proizvoda prema drugim uvjetima preračunava se u f.o.b. vrijednost u skladu s propisima koje donosi Ministarstvo trgovine.

Pri izvozu neprodanih proizvoda, izvozna pristojba predviđena u članku 2. točkama 2., 3. i 4., obračunava se na temelju najniže izvozne cijene utvrđene u izvoznoj dozvoli.

Ako u roku od šest mjeseci od datuma na teretnom listu izvoznik dostavi dokaz da je cijena neprodanog ribljeg proizvoda koju je odredila nadležna vlast viša od stvarne prodajne cijene, Ministarstvo financija nadoknađuje razliku, pod uvjetom da Ministarstvo trgovine potvrdi da je prodaja po nižoj cijeni bila odobrena.

Pristojba predviđena u članku 2. točki 1. primjenjuje se na neto težinu prodanog proizvoda koja mora biti navedena u izvoznim dokumentima.

Članak 5.

Izvozna pristojba dospijeva čim se brod ocarini za plovidbu ili prije istovara, ako nije potrebno carinjenje. Ministarstvo ribarstva može međutim ovlastiti otpremnika da po primitku strane valute plati dospjele iznose, pod uvjetom da se transakcija izvrši preko islandske banke i da carinskim organima položi mjenicu u protuvrijednosti dospjelog iznosa.

Članak 6.

Otpremnici proizvoda na koje se odnose odredbe ovog Zakona dužni su, prije carinjenja broda za plovidbu ili prije istovara, nadležnim tijelima uz izvoznu dozvolu dostaviti duplikat ili ovjereni preslik teretnog lista ili druge otpremne isprave, izvoznu deklaraciju, račun i prema potrebi potvrdu o kontroli. Ako nije izdana nikakva izvozna isprava, otpremnik je dužan dostaviti izjavu u kojoj se navodi količina za otpremu.

U slučaju otpremnikove odsutnosti ili nemara, odredbe ovoga članka koje se odnose na otpremnika primjenjuju se na kapetana broda i na brodske agente.

Izvozna se pristojba naplaćuje na temelju podataka sadržanih u ispravama spomenutim u ovom članku.

Članak 7.

Brod i brodski teret predstavljaju jamstvo plaćanja izvozne pristojbe.

Članak 8.

Nadležna tijela sastavljaju popis izvoznih pristojbi naplaćenih primjenom odredaba ovoga Zakona prema uputama Ministarstva financija i propisima o javnoj potrošnji.

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Članak 9.

Ako nekim drugim zakonom nije predviđena oštrija kazna, svaka povreda ovog Zakona podliježe novčanoj kazni. Štoviše, svaki otpremnik, kapetan broda ili brodski agent kojima se utvrdi krivnja zbog davanja netočnih podataka o brodskom teretu dužni su platiti trostruki iznos izvozne pristojbe na koju se odnosi pokušaj prijevare.

Novčane se kazne plaćaju poreznoj upravi.

U slučaju da nadležna tijela posumnjaju da su isprave navedene u članku 6. netočne, moraju izvršiti inspekciju tereta prije otpreme ili pristajanja broda ili na neki drugi način pribaviti za to potrebne isprave.

Članak 10.

Povrede ovog Zakona kažnjavaju se prema odredbama Zakona o kaznenom postupku.

Članak 11.

Vlada je ovlaštena primijeniti pristojbe na neto težinu proizvoda koji su navedeni u članku 2. točki 1. ovoga Zakona u skladu s člankom 9. Zakona br. 77 od 28. travnja 1962. o Kompenzacijskom fondu za ulov ribe i člankom 9. Zakona br. 42 od 9. lipnja 1960. o kontroli svježe ribe.

Članak 12.

Ministarstvo ribarstva može donijeti odredbu kojom se utvrđuju daljnje smjernice za primjenu ovoga Zakona.

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PROTOCOL No 1

concerning the treatment applicable to certain products

Article 1

▼M18

1. Carine pri uvozu u Zajednicu proizvoda iz poglavlja 48 ili 49 Zajedničke carinske tarife, kako je izvorno sastavljena, postupno se ukidaju u skladu sa sljedećim vremenskim rasporedom:

Vremenski raspored	Proizvodi uvršteni u tarifni broj ili tarifni podbroj 48.01 C II, 48.01 F, 48.07 C, 48.07 D, 48.13 ili 48.15 B Primjenjiva carinska stopa - postotak	Ostali proizvodi Postotak primjenjivih osnovnih carinskih stopa
1. siječnja 1980.	6	50
1. siječnja 1981.	4	35
1. siječnja 1982.	4	35
1. siječnja 1983.	2	20
1. siječnja 1984.	0	0

2. Carine pri uvozu u Irsku proizvoda iz stavka 1. postupno se ukidaju u skladu sa sljedećim vremenskim rasporedom:

Vremenski raspored	Primjenjivi postotak osnovnih carinskih stopa
1. siječnja 1980.	15
1. siječnja 1981.	10
1. siječnja 1982.	10
1. siječnja 1983.	5
1. siječnja 1984.	0

3. Odstupajući od članka 3. Sporazuma, Danska i Ujedinjena Kraljevina primjenjuju sljedeće carine na uvoz proizvoda iz stavka 1., podrijetlom iz Islanda

Vremenski raspored	Proizvodi uvršteni u tarifni broj ili tarifni podbroj 48.01 C II, 48.01 F, 48.07 C, 48.07 D, 48.13 ili 48.15 B Primjenjiva carinska stopa - postotak	Ostali proizvodi Postotak primjenjivih osnovnih carinskih stopa Zajedničke carinske tarife
1. siječnja 1980.	6	50
1. siječnja 1981.	4	35
1. siječnja 1982.	4	35
1. siječnja 1983.	2	20
1. siječnja 1984.	0	0

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4. During the period from 1 January 1974 to 31 December 1983, Denmark ►M7 ———— ◄ and the United Kingdom shall be entitled to open each year, for imports of products originating in Iceland, 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 follwing levels in accordance with the following timetable:

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

For tariff sub-headings 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.

2. The products referred to in paragraph 1 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

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Common Customs Tariff heading No	Description
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
	►M18 D. Krom:
	I. Sirovi, otpaci i lomljevina:
	b) Ostalo
	II. Ostalo ◄
	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

Article 3

Imports to which the tariff treatment provided for in Articles 1 and 2 applies, except un wrought 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

(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) and (5) 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 ►M7 ———— ◄ 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

(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.

▼B

ANNEX A

List of tariff quotas for 1974

DENMARK ►M7 ———— ◄, UNITED KINGDOM

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	►M7 ———— ◄	United Kingdom
►M18 Poglavlje 48 ◄	►M18 Papir i karton, proizvodi od papirne mase, papira ili od kartona: — Ostali tarifni brojevi poglavlja 48., osim tarifnog podbroja 48.01 A ◄	61	►M7 ———— ◄	10
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 (headings Nos 49.03, 49.05 A, 49.07 A, 49.07 C II, 49.08, 49.09, 49.10, 49.11 B)			►M15 2 144 ◄

▼B

ANNEX B

List of ceilings for 1973

Common Customs Tariff heading No	Description	Level (in metric tons)
76.01	Unwrought aluminium; aluminium waste and scrap A. unwrought	27 276

▼B

PROTOCOL No 2

concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein

Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the tables annexed to this Protocol, the Agreement does not preclude:

(i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;

(ii) the application of measures adopted upon export.

Article 2

1. For the products specified in the tables annexed to this Protocol the basic duties shall be:

(a) for the Community as originally constituted: the duties actually applied on 1 January 1972;

(b) for Denmark, Ireland ►M7 ———— ◄ and the United Kingdom:

(i) in respect of products covered by Regulation (EEC) No 1059/69:

— for Ireland, on the one hand,

— for Denmark ►M7 ———— ◄ and the United Kingdom, on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association:

the customs duties resulting from Article 47 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►M7 ———— ◄; the Joint Committee shall be informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

(ii) in respect of the other products: the duties actually applied on 1 January 1972;

(c) for Iceland:

(i) in respect of products originating in the Community as originally constituted and in Ireland:

the duties shown in Table II annexed to this Protocol;

(ii) in respect of products originating in Denmark ►M7 ———— ◄ and the United Kingdom:

the duties applied on 1 January 1972 in the framework of the European Free Trade Association.

▼B

2. (a) The Community shall progressively abolish the difference between the basic duties defined in paragraph 1 and the duties applicable on 1 July 1977, which are shown in the tables annexed to this Protocol, by five reductions of 20 % each according to the timetable set out in Article 3 (2) of the Agreement.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40 % on 1 January 1974 and again reduced by 20 % on each of the following dates:

1 January 1975,

1 January 1976,

1 July 1977.

(b) Iceland shall progressively abolish the difference between the basic duties and the duties applicable on 1 January 1980, which are shown in the tables annexed to this Protocol, according to the timetable set out in Article 4 (1) of the Agreement.

3. Notwithstanding Article 3 (4) of the Agreement and 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' ►M7 ———— ◄, as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied, with rounding to the fourth decimal place for the products listed below:

United Kingdom Customs Tariff heading No	Description
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
ex 22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: — Spirits other than rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45.2° or less, and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)

4. For products falling within headings Nos 19.03, 22.06 and 35.01 B of the United Kingdom Customs Tariff and listed in Table I annexed to this Protocol, the United Kingdom may defer the first of the tariff reductions referred to in paragraph 2 until 1 July 1973.

5. In respect of the products in list 2 of Table II annexed to this Protocol which are subject to customs duties of a fiscal nature when imported into Iceland, Article 5 (2) of the Agreement shall apply to the element of industrial protection in such duties.

▼B

Article 3

1. This Protocol shall also apply to the alcoholic beverages of subheading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories- of the Contracting Parties.

2. On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I

EUROPEAN ECONOMIC COMMUNITY

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
15.10	Fatty acids; acid oils from refining; fatty alcohols:		
	ex C. other fatty acids; acid oils from refining:		
	— Products obtained from pinewood, with a fatty acid content of 90 % or more by weight	4,5 %	0
17.04	Sugar confectionery, not containing cocoa:		
	A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	21 %	12 %
	B. Chewing gum	8 % + vc with max. of 23 %	vc
	C. White chocolate	13 % + vc with max. of 27 % + ads	vc
	D. Other	13 % + vc with max. of 27 % + ads	vc
18.06	Chocolate and other food preparations containing cocoa:		
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose	10 % + vc	vc
	B. Ice-cream (not including ice-cream powder) and other ices	12 % + vc with max. of 27 % + ads	vc
	C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	12 % + vc with max. of 27 % + ads	vc

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
	D. Other:		
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:		
	(a) in immediate packings of a net capacity of 500 g or less	12 % + vc with max. of 27 % + ads	vc
	(b) other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
	— other	19 % + vc	6 % + vc
	II. containing by weight of milkfats:		
	(a) 1,5 % or more not more than 6,5 %:		
	1. in immediate packings of a net capacity of 500 g or less	12 % + vc with max. of 27 % + ads	vc
	2. other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
	— other	19 % + vc	6 % + vc
	(b) more than 6,5 % but less than 26 %:		
	1. in immediate packings of a net capacity of 500 g or less	12 % + vc	VC
	2. other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
	— other	19 % + vc	6 % + vc
	(c) 26 % or more:		
	1. in immediate packings of a net capacity of 500 g or less	12 % + vc	vc
	2. other:		
	— in immediate packings of a net capacity of more than 500 g but of not more than 1 kg	19 % + vc	vc
	— other	19 % + vc	6 % + vc
19.01	Malt extract	8 % + vc	vc

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
▼M18			
19.02	Sladni ekstrakt, prehrambeni proizvodi od brašna, krupice, škroba, ili sladnog ekstrakta, vrste koji se koje se koristi kao dječja hrana ili u dijetetske ili kulinarske svrhe s masenim udjelom kakaa manjim od 50 %:		
	A. Sladni ekstrakt	8 % + vk	vk
	B. Ostalo	11 % + vk	vk
▼B			
19.03	Macaroni, spaghetti and similar products	12 % + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10 % + vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	8 % + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7 % + vc	vc
▼M18			
19.07	Kruh, dvopek i drugi obični pekarski proizvodi, bez dodanog šećera, meda, jaja, masti, sira ili voća, hostije, prazne kapsule za farmaceutske proizvode, oblate za pečaćenje, rižin papir i slični proizvodi		
	A. Hruskavi kruh (krisp)	9 % + vk s najviše 24 % + adf	vk
	B. Matzos	9 % + vk s najviše 20 % + adf	vk
	C. Hostije, kapsule za farmaceutske proizvode, oblati za pečaćenje, rižin papir i slični proizvodi	7 % + vk	vk
	D. Ostalo	14 % + vk	vk
▼B			
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
	A. Gingerbread and the like	13 % + vc	vc
	B. Other	13 % + vc with max. of 30 % + adf or 35 % + ads	vc

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
▼M18			
21.02	Ekstrakti, esencije i koncentrati, od kave, čaja ili mate-čaja i pripravci na osnovi tih proizvoda ili na osnovi tih ekstrakata, esencija ili koncentrata, pržena cikorija i drugi prženi nadomjesci kave i ekstrakti, esencije i koncentrati tih proizvoda:		
	C. Pržena cikorija i drugi prženi nadomjesci kave:		
	II. Ostalo	8 % + vk	vk
	D. Ekstrakti, esencije i koncentrati pržene cikorije i drugi prženi nadomjesci kave:		
	II. Ostalo	14 % + vk	vk
21.04	Umaci, miješani začini i miješana začinska sredstva:		
	B. Umaci na osnovi pirea rajčice	18 %	10 %
	C. Ostalo:		
	— Koji sadrže rajčicu	18 %	10 %
	— Ostalo	18 %	6 %
▼B			
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food reparations:		
	A. soups and broths, in liquid, solid or powder form:		
	— containing tomato	18 %	10 %
	— not specified	18 %	6 %
21.06	Natural yeasts (active or inactive); prepared baking powders:		
	A. Active natural yeasts:		
	II. Bakers' yeasts	15 % + vc	vc
	B. Inactive natural yeasts:		
	I. in tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	13 %	4 %
	II. other	8 %	4 %
21.07	Food preparations not elsewhere specified or included:		
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared	13 % + vc	vc
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed	13 % + vc	vc
	C. Ice-cream (not including ice-cream powder) and other ices	13 % + vc	vc
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes	13 % + vc	vc
	E. Cheese fondues	13 % + vc with max. of 35 UA per 100 kg net weight	vc with max. of 25 UA per 100 kg net weight

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
▼M18			
	G. Ostalo:		
	1. Koji ne sadrže mliječne masti ili sadrži manje od 1,5 % masenih udjela takvih masti:		
	a) Koji ne sadrže saharozu, ili sadrže manje od 5 % masenih udjela saharoze (uključujući invertni šećer, iskazan kao saharoza):		
	ex 1. Koji ne sadrže škrob ili sadrže manje od 5 % masenih udjela škroba:		
	— Hidrolizati proteina, autolizati kvasca	20 %	6 %
	2. Koji sadrže 5 % masenih udjela škroba ili više	13 % + vk	vk
	b) Koji sadrže 5 % masenih udjela saharoze ili više, ali manje od 15 % masenih udjela (uključujući invertni šećer, iskazan kao saharoza)	13 % + vk	vk
	c) Koji sadrže 15 % masenih udjela saharoze ili više, ali manje od 30 % masenih udjela (uključujući invertni šećer, iskazan kao saharoza)	13 % + vk	vk
	d) Koji sadrže 30 % masenih udjela saharoze ili više, ali manje od 50 % masenih udjela (uključujući invertni šećer, iskazan kao saharoza)	13 % + vk	vk
	e) Koji sadrže 50 % masenih udjela saharoze ili više, ali manje od 85 % masenih udjela (uključujući invertni šećer, iskazan kao saharoza)	13 % + vk	vk
	f) Koji sadrže 85 % masenih udjela saharoze ili više, (uključujući invertni šećer, iskazan kao saharoza)	13 % + vk	vk
	II. Koji sadrže 1,5 % masenih udjela mliječnih masti ili više, ali manje od 6 % masenih udjela	13 % + vk	vk
	III. Koji sadrže 6 % masenih udjela mliječnih masti ili više, ali manje od 12 % masenih udjela	13 % + vk	vk
	IV. Koji sadrže 12 % masenih udjela mliječnih masti ili više, ali manje od 18 % masenih udjela	13 % + vk	vk
	V. Koji sadrže 18 % masenih udjela mliječnih masti ili više, ali manje od 26 % masenih udjela	13 % + vk	vk

▼M18

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
	VI. Koji sadrže 26 % masenih udjela mliječnih masti ili više, ali manje od 45 % masenih udjela	13 % + vk	vk
	— U izvornom pakiranju neto sadržaja 1 kg ili manje	13 % + vk	vk
	— Ostalo	13 % + vk	6 % + vk
	VII. Koji sadrže 45 % ili više, ali manje od 65 % masenih udjela mliječne masti:		
	— U izvornom pakiranju neto sadržaja 1 kg ili manje	13 % + vk	vk
	— Ostalo	13 % + vk	6 % + vk
	VIII. Koji sadrže 65 % masenih udjela mliječne masti ili više, ali manje od 85 % masenih udjela:		
	— U izvornom pakiranju neto mase 1 kg ili manje	13 % + vk	vk
	— Ostalo	13 % + vk	6 % + vk
	IX. Koji sadrže 85 % masenih udjela mliječne masti ili više:		
	— U izvornom pakiranju neto mase od 1 kg ili manje	13 % + vk	vk
	— Ostalo	13 % + vk	6 % + vk

▼B

22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:		
	ex A. not containing milk or milkfats:		
	— containing sugar (sucrose or invert sugar)	15 %	0
	B. other	8 % + vc	vc
22.03	Beer made from malt	24 %	10 %
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
	A. of an actual alcoholic strength of 18° or less, in containers containing:		
	I. 2 litres or less	17 UA/hl	0
	II. more than 2 litres	14 UA/hl	0

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
	B. of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers containing:		
	I. 2 litres or less	19 UA/hl	0
	II. more than 2 litres	16 UA/hl	0
	C. of an actual alcoholic strength exceeding 22°, in containers containing:		
	I. 2 litres or less	1,60 UA/hl per degree of alcohol + 10 UA/hl	0
	II. more than 2 litres	1,60 UA/hl per degree of alcohol	0
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:		
	C. Spirituous beverages:		
	ex V. other:		
	— containing eggs or egg yolks and/or sugar (sucrose or invert sugar), in containers containing:		
	(a) 2 litres or less	1,60 UA/hl per degree of alcohol + 10 UA/hl	1 UA/hl per degree of alcohol + 6 UA/hl
	(b) more than 2 litres	1,60 UA/hl per degree of alcohol	1 UA/hl per degree of alcohol
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	C. Polyhydric alcohols:		
	II. Mannitol	12 % + vc	8 % + vc
	III. Sorbitol		
	(a) in aqueous solutions:		
	1. containing 2 % or less by weight of mannitol, calculated on the sorbitol content	12 % + vc	6 % + vc
	2. other	9 % + vc	6 % + vc
	(b) other:		
	1. containing 2 % or less by weight of mannitol, calculated on the sorbitol content	12 % + vc	6 % + vc
	2. other	9 % + vc	6 % + vc

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	ex B. other:		
	— Methyl glucosides	14,4 %	8 %
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	ex A. Saturated acyclic monocarboxylic acids:		
	— Esters of mannitol and esters of sorbitol	from 8,8 % to 18,4 %	8 %
	ex B. Unsaturated acyclic monocarboxylic acids:		
	— Esters of mannitol and esters of sorbitol	from 12 % to 13,6 %	8 %
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	A. Acyclic polycarboxylic acids:		
	ex V. other:		
	Itaconic acid and its salts and esters	10,4 %	0
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	A. Carboxylic acids with alcohol function:		
	I. Lactic acid and its salts and esters	13,6 %	0
	IV. Citric acid and its salts and esters:		
	(a) Citric acid	15,2 %	0
	(b) Crude calcium citrate	*5,6 %*	0
	(c) other	16 %	0
	ex VIII. other:		
	►**M12** — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters. ◄	12 %	8 %

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
29.35	Heterocyclic compounds; nucleic acids:		
	ex Q. other:		
	— anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	10,4 %	8 %
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42:		
	B. other	20 %	8 %
29.44	Antibiotics:		
	A. Penicillins	16,8 %	0
35.01	Casein, caseinates and other casein derivatives; casein glues:		
	A. Casein:		
	I for the manufacture of regenerated textile fibres ([a])	2 %	0
	II for industrial uses other than the manufacture of foodstuffs or fodder: ([a]):		
	— with a water content of 50 % or more by weight	5 %	0
	— other	5 %	3 %
	III other	14 %	12 %
	B. Casein glues	13 %	11 %
	C. other	10 %	8 %
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:		
	A. Dextrins; soluble or roasted starches	14 % + vc	vc
	B. Glues made from dextrin or from starch	13 % + vc with max. of 18 %	vc
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
	A. Prepared glues not elsewhere specified or included:		
	ex II. other glues;		
	— with a basis of sodium silicate emulsion	12,8 %	0

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
	ex B. Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
	— with a basis of sodium silicate emulsion	15,2 %	0
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	A. Prepared glazings and prepared dressings:		
	I. with a basis of amylaceous substances	13 % + vc with max. of 20 %	vc
38.19	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:		
	Q. Foundry core binders based on synthetic resins	12,8 %	8 %
▼M12			
	T. Sorbitol, other than that falling within subheading 29.04 C III:		
	I. In aqueous solution:		
	(a) Containing 2 % or less by weight of mannitol, calculated on the sorbitol content	12 % + vc	6 % + vc
	(b) other:	9 % + vc	6 % + vc
	II. Other:		
	(a) Containing 2 % or less by weight of mannitol, calculated on the sorbitol content	12 % + vc	6 % + vc
	(b) other:	9 % + vc	6 % + vc
	ex U. other:		
	— Products obtained from the cracking of sorbitol	14,4 %	8 %
▼B			
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
	ex C. other:		
	— adhesives with a basis of resin emulsions	from 12 % to 18,4 %	0

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
	ex B. other:		
	— Dextrin	16 %	6 %
	— not specified, excluding linoxyn	16 %	8 %

([a]) Entry under this subheading is subject to conditions to be determined by the competent authorities.
Note: The abbreviations vc, ads, adf appearing in this list mean 'variable component', 'additional duty on sugar' and 'additional duty on flour'.

TABLE II

ICELAND

List 1

Icelandic Customs Tariff heading No		Description	Basic duties	Duty applicable on 1 January 1980
17.04		Sugar confectionery, not containing cocoa:		
	04	Chewing gum whether or not covered with sugar	100 %	40 %
	09	Other	100 %	40 %

▼M18

18.06		Čokolada i ostali prehrambeni proizvodi koji sadrže kakao:		
	04	— Čokolada za kuhanje u blokovima i pločama, koja sadrži samo zrna kakaa, šećer i ne više od 30 % masenih udjela kakao maslaca	100	40
	05	— Ostale čokolade u blokovima i pločama, nepunjene	100	40
	06	— Punjena čokolada s bombonima prekrivenim čokoladom, uključujući kreme	100	40
	09	— Ostalo	100	40
19.02		Sladni ekstrakt, proizvodi iz brašna, krupice, škroba ili sladnog ekstrakta, koji se koriste za prehranu djece ili za dijetalne ili kulinarske namjene i sadrže manje od 50 % masenih udjela kakaa:		
	02	— Sladni ekstrakt	50	20
19.07		Kruh, dvopek i drugi obični pekarski proizvodi, bez dodanog šećera, meda, jaja, masti, sira ili voća, hostije, prazne kapsule za farmaceutske proizvode, oblate za pečaćenje, rižin papir i slični proizvodi:		
	01	— Hrskavi kruh (krisp)	80	32

▼M18

Icelandic Customs Tariff heading No		Description	Basic duties	Duty applicable on 1 January 1980
	02	— Krušne mrvice i dvopek	80	32
	09	— Ostalo	80	32
19.08		— Peciva, keksi, torte i drugi fini pekarski proizvodi, neovisno sadrže li u bilo kojem omjeru kakao ili ne:		
	01	— Peciva	80	32
		— Keksi i dvopek:		
	02	— Krekeri	80	32
	03	— Prekriveni čokoladom	80	32
	04	— Ostalo	80	32
	09	— Ostalo	80	32
21.02		Ekstrakti, esencije i koncentrati, od kave, čaja ili mate-čaja i pripravci na osnovi tih proizvoda ili na osnovi tih ekstrakata, esencija ili koncentrata, pržena cikorija i drugi prženi nadomjesci kave i ekstrakti, esencije i koncentrati tih proizvoda:		
		— Ekstrakti, esencije i koncentrati, od kave i pripravci na osnovi tih proizvoda ili na osnovi tih ekstrakata, esencija ili koncentrata, pržena cikorija i drugi prženi nadomjesci kave i ekstrakti, esencije i koncentrati tih proizvoda:		
	11	— Pržena cikorija i drugi prženi nadomjesci kave, njihovi ekstrakti, esencije i koncentrati	70	28
21.05		Juhe i mesni i pripravci za njih, u tekuće ili krutom obliku ili u prahu:		
	19	— Ostalo	100	40

▼B

21.06		Natural yeasts (active or inactive); prepared baking powders:		
	01	Yeast, active or inactive	80 %	32 %
	02	Baking powders, prepared	100 %	40 %

▼M18

21.07		Prehrambeni proizvodi što nisu spomenuti niti uključeni na drugom mjestu:		
	02	— Puding i prah za izradu slastica	100	40

▼M18

Icelandic Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 January 1980
22.02	Sok od limuna, aromatizirane mineralne vode, aromatizirane gazirane vode i ostala bezalkoholna pića, osim sokova od voća i povrća uvrštenih u tarifni broj 20.07:		
01	— Pića s dodanim ugljičnim dioksidom	100	40
02	— Ostalo	100	40
22.03	Pivo dobiveno od slada:		
01	— Pivo dobiveno od slada i drugo visoko fermentirano pivo, koje sadrži najmanje 8 % masenog udjela sladnog ekstrakta i volumnim udjelom alkohola manje od 2 %	100	40
09	— Ostalo	100	40

▼B

35.01.00	Casein, caseinates and other casein derivatives; casein glues	30 %	12 %
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
01	In retail packages not exceeding a net weight of 1 kg	40 %	16 %
09	Other	30 %	12 %

List 2

PRODUCTS WHICH ARE NOT MADE IN ICELAND AND WHICH ARE SUBJECT TO. CUSTOMS DUTIES OF A FISCAL NATURE WHEN IMPORTED

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
▼M18		
19.02	Sladni ekstrakt, prehrambeni proizvodi od brašna, krupice, škroba, ili sladnog ekstrakta, vrste koja se koristi kao dječja hrana ili u dijetetske ili kulinarske svrhe s masenim udjelom kakaa manjim od 50 %:	
▼B		
►M18 01 ◄	►M18 Prah za izradu slastica ◄	100 %
09	Other	50 %
19.03.00	Macaroni, spaghetti and similar products	60 %

▼B

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
▼M18		
19.04	Tapioka i sago, nadomjesci tapioke i saga dobivenih od krumpirovog ili druge vrste škroba	
01	— U ambalaži za prodaju na malo mase 5 kg ili manje	20
09	— U drugoj ambalaži	20
▼B		
19.05.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	50 %
▼M18		
21.07	Prehrambeni proizvodi što nisu spomenuti niti uključeni na drugom mjestu:	
01	— Bezalkoholni pripravci (koncentrirani ekstrakti) za proizvodnju pića	30
03	— Prehrambeni proizvodi namijenjeni za izvanredna stanja u posebno označenoj ambalaži i prehrambeni proizvodi posebno pripremljeni za dijabetičare:	
	— Prehrambeni proizvodi namijenjeni za izvanredna stanja, pod uvjetnom da je na ambalaži naznačeno da su namijenjeni za posebnu uporabu	20
	— Prehrambeni proizvodi namijenjeni dijabetičarima, pod uvjetnom da je na ambalaži naznačeno da su namijenjeni za posebnu uporabu	50
04	— Bomboni, koji ne sadrže ni šećer niti kakao	100
05	— Polupripremljene žitarice	50
06	— Kukuruz u limenkama, konzerviran ili smrznut	60
	— Voćni sokovi, pripremljeni i miješani više od navedenog u tarifnom broju 20.07:	
07	— U pakiranju od 50 kg ili više	50
08	— U drugoj ambalaži	50
11	— Soja u zrnu, pripremljena ili konzervirana	100
19	— Ostalo	100
▼B		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	20 %

▼B

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
▼M18		
22.09	Alkoholna pića (osim onih iz tarifnog broja 22.08), likeri i ostala alkoholna pića, sastavljeni alkoholni pripravci (poznati kao koncentrirani ekstrakti), za proizvodnju pića:	
10	— Viski	20
	— Alkoholna pića dobivena destilacijom vina od grožđa ili koma od grožđa:	
21	— Konjak	20
29	— Ostalo	20
	— Ostalo	
31	— Etilni alkohol, nedenaturiran sa sadržajem alkohola manje od 80 % volumnih udjela	25
32	— „Aqua vitae”	20
33	— Geneva	20
34	— Džin	20
35	— Votka	20
36	— Koncentrirani ekstrakti za proizvodnju pića	20
39	— Ostalo	20
29.04	Aciklični alkoholi i njihovi halogeni, sulfo-, nitro ali nitrozo-derivati:	
20	— Propil ili izopropil alkohola (propanoli)	18
30	— Butil alkoholi (butanoli)	18
40	— Oktilalkohol (oktanoli)	18
60	— Ostalo	18
▼B		
29.10.00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %
▼M18		
29.14	Monokarboksilne kiseline i njihovi anhidridi, halogenidi, peroksidi iperoksikiseline i njihovi halogenirani sulfo-, nitro ali nitrozo-derivati:	
10	— Octena kiselina i njene soli	18
20	— Esteri octene kiseline	18
30	— Metakrilna kiselina i njene soli i esteri	18
	— Ostalo	
49	— Ostalo	18

▼M18

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
29.15	Polikarboksilne kiseline i njihovi anhidridi, halogenidi, peroksidi i peroksikiseline:	
10	— Anhidrid maleinske kiseline	18
20	— Anhidrid ftalne kiseline	18
30	— Dioktil ortofalati	18
40	— Esteri tereftalne kiseline	18
50	— Ostalo	18

▼B

29.16.00	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %

▼M18

29.35	Heterociklični spojevi, nukleinske kiseline:	
10	— Laktami	18
20	— Ostalo	18

▼B

29.43.00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters and their salts, other than products of headings Nos 29.39, 29.41 and 29.42	18 %

▼M18

29.44	Antibiotici	
10	— Penicilini i njihovi derivati	10
20	— Streptomicini i njihovi derivati	10
30	— Tetraciklini i njihovi derivati	10
40	— Ostalo	10

▼B

35.05.00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25 %
38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25 %

▼M18

38.19	Kemijski proizvodi i preparati kemijske industrije ili srodnih industrija (uključujući i one što su sastavljeni iz mješavina prirodnih proizvoda), što nisu spomenuti niti uključeni na drugom mjestu, ostaci kemijske ili srodnih industrija, što nisu spomenuti niti uključeni na drugom mjestu:	
	— Ostalo	
49	— Ostalo	50

▼M18

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
39.02	Polimerizacijski i kopolimerizacijski proizvodi (na primjer polietilen, politetrahaloetileni, poliizobutilen, polistiren, polivinil klorid, polivinil acetat, polivinil kloracetat idrugi derivati polivinila, poliakrila i polimetakrila, kumaron-inden smole):	
	— Polietilen:	
	— U obliku ploča. listova, filmova, folija ili vrpci:	
16	— Ostalo	40
	— Polipropilen:	
	— U obliku ploča, listova, filmova, folija ili vrpci:	
24	— Ostalo	40
	— U drugim oblicima, uključujući otpatke i lomljevinu:	
29	— Ostalo (osim otpadaka i lomljevine)	40
	— Polistiren i njegovi kopolimeri:	
	— U obliku ploča, listova, filmova, folija ili vrpci:	
	— Ploče:	
37	— Ostalo	40
	— Polivinil klorid:	
	— U obliku ploča. listova, filmova, folija ili vrpci, što nisu spomenuti niti uključeni na drugom mjestu:	
52	— Ostalo	40
	— Kopolimeri vinil klorida i vinil acetata:	
	— U obliku ploča, listova, filmova, folija ili vrpci:	
67	— Ostalo	40
	— Akrilni polimeri, metakrilni polimeri i akrilo-metakrilni kopolimeri:	
73	— U obliku ploča, listova, filmova, folija ili vrpci	40
	— U drugim oblicima, uključujući otpatke i lomljevinu:	
79	— Ostalo, (osim otpadaka i lomljevine)	40
	— Polivinilacetat:	

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Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
89	— Ostalo (osim otpadaka i lomljevine)	40
	— Drugi polimerizacijski i kopolimerizacijski proizvodi:	
	— U obliku ploča, listova, filmova, folija ili vrpci:	
94	— Ostalo	40
39.06	Drugi visoki polimeri, umjetne smole i umjetni plastični materijali, uključujući kiselinu morskih algi, njene soli i esteri, linoksin	
29	— Other	30

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PROTOCOL 3

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

(a) 'manufacture' means any kind of working or processing including assembly or specific operations;

(b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) 'goods' means both materials and products;

(e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or in Iceland 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 Iceland;

(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 Iceland;

(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.

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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 Iceland:

(a) products wholly obtained in Iceland within the meaning of Article 5;

(b) products obtained in Iceland incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Iceland 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.

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 Bulgaria, Switzerland (including Liechtenstein) [1], Iceland, Norway, Romania, 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.

[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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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.

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 Iceland 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 Iceland, 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 Iceland

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

[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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3. Where the working or processing carried out in Iceland does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Iceland 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 Iceland.

4. Products originating in one of the countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in Iceland 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 Iceland 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).

Iceland 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 Iceland:

(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;

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(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of Iceland 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;

(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 Iceland;

(b) which sail under the flag of a Member State of the Community or of Iceland;

(c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of Iceland, 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 Iceland 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 Iceland;

and

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

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.

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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;

(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;

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(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in (a) to (n);

(p) slaughter of animals.

2. All operations carried out either in the Community or in Iceland 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.

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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.

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 Iceland.

2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Iceland 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 Iceland on materials exported from the Community or from Iceland and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in the Community or in Iceland 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 re-imported goods have been obtained by working or processing the exported materials;

and

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(ii) the total added value acquired outside the Community or Iceland 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 Iceland. 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 Iceland 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 Iceland, including the value of the materials incorporated there.

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

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

8. Any working or processing of the kind covered by this Article and done outside the Community or Iceland 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 Iceland 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 Iceland.

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

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(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 Iceland 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 Iceland to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in Iceland;

(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.

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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 Iceland 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 Title V shall not be subject in the Community or in Iceland 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 Iceland 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.

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 Iceland, and products originating in Iceland 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;

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(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.

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 Iceland in the following cases:

— if the products concerned can be considered as products originating in the Community, in Iceland 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.

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5. A movement certificate EUR-MED shall be issued by the customs authorities of a Member State of the Community or of Iceland, if the products concerned can be considered as products originating in the Community, in Iceland 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'.

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

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(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.

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.

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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 Iceland, 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 Iceland. 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') 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 at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 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.

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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 Iceland 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 may be considered as products originating in the Community, in Iceland 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’,

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.

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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.

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.

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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.

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 Iceland 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 Iceland where these documents are used in accordance with national law;

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(c) documents proving the working or processing of materials in the Community or in Iceland, issued or made out in the Community or in Iceland, 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 Iceland 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 Iceland 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.

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 Article 22(1)(b) and Article 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 Iceland 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.

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2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 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 Iceland. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 32

Mutual assistance

1. The customs authorities of the Member States of the Community and of Iceland 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 Iceland 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.

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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 Iceland 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 ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 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 Iceland 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.

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2. By way of derogation from paragraph 1, when products originating in the Community or in Iceland 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 Iceland, 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. Iceland 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.

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 Iceland 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 Iceland:

(a) products wholly obtained in Iceland;

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(b) products obtained in Iceland, 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 'Iceland' 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.

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 Iceland 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.

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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,

— flax,

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— 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.

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

Note 7

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

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all 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);

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(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % 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.

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ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO 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 paform materials of any headingrts 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: – 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: – all the materials of Chapter 6 used are wholly obtained, and – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

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(1)	(2)	(3)	or (4)
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	Manufacture from non-modified mucilages and thickeners	
	– Other	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	
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	

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(1)	(2)	(3)	or (4)
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	
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	

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(1)	(2)	(3)	or (4)
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	
Chapter 18	Cocoa and cocoa preparations	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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:		
	– Malt extract	Manufacture from cereals of Chapter 10	

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(1)	(2)	(3)	or (4)
	– Other	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	
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:		
	– 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	
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: – all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and – all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: – from materials of any heading, except those of heading 1806, – in which all the cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	

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(1)	(2)	(3)	or (4)
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	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	
ex 2008	– Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	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	
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: – 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	

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

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(1)	(2)	(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: – from materials 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: – 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: – all the cereals, sugar or molasses, meat or milk used are originating, and – all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	

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(1)	(2)	(3)	or (4)
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	
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	

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(1)	(2)	(3)	or	(4)
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		
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		

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(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (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	
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

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(1)	(2)	(3)	or (4)
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 2932	– 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
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	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
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	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	

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(1)	(2)	(3) or (4)
	– Other	
	– – Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
	– – 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):	
	– 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

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(1)	(2)	(3)	or (4)
	– Other	Manufacture: – from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate	Manufacture: – from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ([3])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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' ([4]) 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	

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(1)	(2)	(3)	or (4)
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	
	– Other	Manufacture from materials of any heading, except: – hydrogenated oils having the character of waxes of heading 1516, – fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and – materials of heading 3404 However, these materials 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 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

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(1)	(2)	(3)	or (4)
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	– 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	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	

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(1)	(2)	(3)	or (4)
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:		
	– The following of this heading:	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
	– – Prepared binders for foundry moulds or cores based on natural resinous products		
	– – Naphthenic acids, their water-insoluble salts and their esters		
	– – Sorbitol other than that of heading 2905		
	– – Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts		
	– – Ion exchangers		
	– – Getters for vacuum tubes		
	– – Alkaline iron oxide for the purification of gas		
	– – Ammoniacal gas liquors and spent oxide produced in coal gas purification		
	– – Sulphonaphthenic acids, their water-insoluble salts and their esters		
	– – Fusel oil and Dippel's oil		
	– – Mixtures of salts having different anions		
	– – Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	– Other	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)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	– 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 (5)	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 (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5)	
	– 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

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(1)	(2)	(3)	or (4)
	– 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 (5)	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 (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	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	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (6)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	

▼M61

(1)	(2)	(3)	or (4)
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture 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	

▼M61

(1)	(2)	(3)	or (4)
ex 4302	Tanned or dressed furskins, assembled:		
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 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	
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	

▼M61

(1)	(2)	(3) or	(4)
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: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

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(1)	(2)	(3)	or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: – 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	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	
	– Other	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	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

▼M61

(1)	(2)	(3)	or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): – 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	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 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 (7): – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	

▼M61

(1)	(2)	(3)	or (4)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	– Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (7): – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	– Incorporating rubber thread	Manufacture from single yarn (7)	

▼M61

(1)	(2)	(3)	or (4)
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 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 (7): – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	– Incorporating rubber thread	Manufacture from single yarn (7)	

▼M61

(1)	(2)	(3)	or (4)
	– Other	Manufacture from (7): – coir yarn, – jute yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (7): – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	– Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper	

▼M61

(1)	(2)	(3)	or (4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7): – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	– Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

▼M61

(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (7): – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– Needleloom felt	Manufacture from (7): – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, 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	
	– Other	Manufacture from (7): – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp	
5604	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:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Manufacture from (7): – natural fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	

▼M61

(1)	(2)	(3)	or (4)
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	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horse-hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	– Of needleloom felt	Manufacture from (7): – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, 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 Jute fabric may be used as a backing	
	– Of other felt	Manufacture from (7): – natural fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

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(1)	(2)	(3)	or (4)
	– Other	Manufacture from (7): – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	– Combined with rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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	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	

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(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	– Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	– Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (7)	
5905	Textile wall coverings:		
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

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(1)	(2)	(3)	or	(4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902:			
	– Knitted or crocheted fabrics	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp		
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials		
	– Other	Manufacture from yarn		
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
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	Manufacture from tubular knitted gas-mantle fabric		
	– Other	Manufacture from materials of any heading, except that of the product		

▼**M61**

(1)	(2)	(3)	or (4)
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	– Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from (7): – 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, – – natural fibres, – – man-made staple fibres not carded or combed or otherwise processed for spinning, or – – chemical materials or textile pulp	
	– Other	Manufacture from (7): – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

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(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn (7) (9)	
	– Other	Manufacture from (7): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (7) (9)	
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)	

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(1)	(2)	(3)	or	(4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	– Embroidered	Manufacture from unbleached single yarn (7) (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)		
	– Other	Manufacture from unbleached single yarn (7) (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, decatising, 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:			
	– 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)		
	– 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)		

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(1)	(2)	(3)	or (4)
	– Interlinings for collars and cuffs, cut out	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	
	– Other	Manufacture from yarn ([9])	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of nonwovens	Manufacture from ([7]): – natural fibres, or – chemical materials or textile pulp	
	– Other:		
	– – Embroidered	Manufacture from unbleached single yarn ([9]) ([10]) or 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	
	– – Other	Manufacture from unbleached single yarn ([9]) ([10])	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ([7]): – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

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(1)	(2)	(3)	or (4)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	– Of nonwovens	Manufacture from (7) (9): – natural fibres, or – chemical materials or textile pulp	
	– Other	Manufacture from unbleached single yarn (7) (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	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	

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(1)	(2)	(3) or	(4)
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	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([11])	Manufacture from non-coated glass-plate substrate of heading 7006	
	– Other	Manufacture from materials of heading 7001	

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(1)	(2)	(3)	or (4)
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	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼M61

(1)	(2)	(3) or (4)
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals:	
	– Unwrought	Manufacture from materials 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
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

▼**M61**

(1)	(2)	(3)	or (4)
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	
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 pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	

▼M61

(1)	(2)	(3)	or (4)
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:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	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	

▼M61

(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	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 or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
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	Manufacture: – 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:	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	
7801	Unwrought lead:		
	– Refined lead	Manufacture from 'bullion' or 'work' lead	
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

▼**M61**

(1)	(2)	(3)	or (4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	– Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
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	

▼M61

(1)	(2)	(3)	or (4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	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	
8208	Knives and cutting blades, for machines or for mechanical appliances	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	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
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	

▼M61

(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ([12])	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼M61

(1)	(2)	(3)	or (4)
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	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

▼M61

(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	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
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: – 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: – 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:		
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 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

▼M61

(1)	(2)	(3)	or (4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – 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
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
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	

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(1)	(2)	(3)	or (4)
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and – the thread-tension, crochet and zigzag mechanisms used are originating	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – 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	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	– Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8523 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
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	– Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 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
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	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 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

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(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	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
8542	Electronic integrated circuits and microassemblies:		
	– Monolithic integrated circuits	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 or 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	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 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
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	

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

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(1)	(2)	(3) or	(4)
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: – 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: – 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: – With reciprocating internal combustion piston engine of a cylinder capacity:		
	– – Not exceeding 50 cm^3	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	– – Exceeding 50 cm^3	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	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 Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
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 polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: – 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: – 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

▼M61

(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
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: – 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
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	

▼M61

(1)	(2)	(3)	or (4)
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	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: – 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: – 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: – 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

▼M61

(1)	(2)	(3)	or (4)
9111	Watch cases and parts thereof	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
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	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
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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

▼M61

(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: – the value of the cloth does not exceed 25 % of the ex-works price of the product, and – all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	

▼M61

(1)	(2)	(3)	or	(4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product		
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	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		
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	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 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		

▼**M61**

(1)	(2)	(3)	or (4)
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

(1) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
(2) For the special conditions relating to 'specific processes', see Introductory Note 7.2.
(3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
(4) A 'group' is regarded as any part of the heading separated from the rest by a semicolon.
(5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.
(7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(9) See Introductory Note 6.
(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
(11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
(12) This rule shall apply until 31.12.2005.

▼M61

ANNEX IIIa

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. 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.

▼M61

MOVEMENT CERTIFICATE

EUR.1 No **A** 000.000

See notes overleaf before completing this form.

1. Exporter (Name, full address, country)

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.

▼M61

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate [1] ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) [1] Insert X in the appropriate box.

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.

▼M61

APPLICATION FOR A MOVEMENT CERTIFICATE

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

1. Exporter (Name, full address, country)	**EUR. 1** **No A 000.000**
	See notes overleaf before completing this form.
3. Consignee (Name, full address, country) (Optional)	**2. Application for a certificate to be used in preferential trade between** ..... **and** ..... (Insert appropriate countries or groups of countries or territories)
	4. Country, group of countries or territory in which the products are considered as originating / **5. Country, group of countries or territory of destination**
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)

▼M61

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.

▼M61

ANNEX IIIb

SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. 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.

▼M61

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

.....

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

☐ **Cumulation applied with**

(name of the country/countries)

☐ **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.

▼M61

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate [1] ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) [1] Insert X in the appropriate box.

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.

▼M61

APPLICATION FOR A MOVEMENT CERTIFICATE

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

1. Exporter (Name, full address, country)	**EUR-MED No A 000.000** **See notes overleaf before completing this form.**
3. Consignee (Name, full address, country) (Optional)	**2. Application for a certificate to be used in preferential trade between** ..... **and** ..... (Insert appropriate countries or groups of countries or territories)
	4. Country, group of countries or territory in which the products are considered as originating / **5. Country, group of countries or territory of destination**
6. Transport details (Optional)	**7. Remarks** ☐ **Cumulation applied with** (name of the country/countries) ☐ **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)

▼M61

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.

▼M61

ANNEX IVa

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.

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 (tolliameti 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 nº … (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … (2).

▼M61

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).

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. … (1)), deklarē, ka, iznemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no … (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 hianyában az áruk kedvezményes … (2) származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. … (1)) jiddikjara li, ħlief 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 uitdrukkelijke 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 exportador dos produtos cobertos pelo presente documento [autorização aduaneira n.º … (1)] declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial … (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, majú tieto výrobky preferenčný pôvod v … (2).

▼M61

Finnish version

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

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]).

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr … ([1])), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af … fríðindauppruna ([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.

▼M61

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.

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).

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

— no cumulation applied (3)

Czech version

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

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

— no cumulation applied (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).

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

— no cumulation applied (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.

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

— no cumulation applied (3)

Estonian version

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

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

— no cumulation applied (3)

▼M61

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).

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

— no cumulation applied (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 nº … (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … (2).

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

— no cumulation applied (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).

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

— no cumulation applied (3)

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. … (1)), deklarē, ka, iznemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no … (2).

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

— no cumulation applied (3)

Lithuanian version

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

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

— no cumulation applied (3)

▼M61

Hungarian version

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

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

— no cumulation applied ([3])

Maltese version

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

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

— no cumulation applied ([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]).

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

— no cumulation applied ([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.

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

— no cumulation applied ([3])

Portuguese version

O exportador dos produtos cobertos pelo presente documento [autorização aduaneira n.º … ([1])] declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial … ([2]).

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

— no cumulation applied ([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.

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

— no cumulation applied ([3])

▼M61

Slovak version

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

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

— no cumulation applied (3)

Finnish version

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

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

— no cumulation applied (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).

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

— no cumulation applied (3)

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr … (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af … fríðindauppruna (2).

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

— no cumulation applied (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.

▼M61

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 Iceland as originating in the Community within the meaning of the Agreement.

2. Protocol 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 Iceland as originating in the Community within the meaning of the Agreement.

2. Protocol 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

▼B

PROTOCOL No 4

concerning quantitative restrictions which Iceland may retain

1. Notwithstanding Article 13 of the Agreement, Iceland may retain quantitative restrictions. on the products listed below:

(a)

Brussels Nomenclature heading No	Description
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
ex 27.10	Partly refined petroleum, including topped crudes
ex 27.10	Motor spirit, excluding aircraft motor spirit
ex 27.10	Gas oil, domestic fuel oil and light fuel oil
ex 27.10	Heavy fuel oil

▼M18

(b)

Nomenklatura Vijeća za carinsku suradnju	Opis
ex 96.01	Metle i četke, izrađene od pruća ili drugog biljnog materijala povezanog zajedno, (na primjer metle od pruća ili slame) neovisno imaju li ručke ili ne, ostale metle i četke (uključujući i četke što su dijelovi strojeva), pripremljene vezice i snopovi za izradu metli i četka, soboslikarski valjci, brisači za podove, prozore i slično (osim brisača s valjkom) i otirači: — Metle i četke (osim metla i četka izrađenih od pruća ili drugog biljnog materijala povezanog zajedno (na primjer metle od pruća i slame) neovisno imaju li ručke ili ne i četke što su dijelovi strojeva, soboslikarski valjci, brisači za podove, slikarski kistovi i četkice za zube)

2. The quantitiatve restrictions relating to products listed in paragraph 1 (a) shall be applied in such a way as to make it possible for Community exporters to compete with other suppliers on fair and equal terms for a reasonable share of the Icelandic market, account being taken of the normal development of trade.

▼B

PROTOCOL No 5

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' ►M7 ———————— ◄ on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicles assembly industry in Ireland shall apply to Iceland.

▼B

PROTOCOL No 6

concerning the special provisions applicable to imports of certain fish products into the Community

Article 1

1. As regards the products listed below and originating in Iceland:

(a) no new customs duty shall be introduced in trade between the Community and Iceland,

(b) Article 3 (2), (3) and (4) of the Agreement shall apply to imports into the Community as originally constituted, Ireland and the United Kingdom. The date for the first tariff reduction shall, however, be 1 July 1973 and not 1 April 1973.

Common Customs Tariff heading No	Description
02.04	Other meat and edible meat offals, fresh, chilled, or frozen: C. Other: ex I. Whale and seal meat; frogs' legs: — Whalemeat
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: II. Fillets: (b) frozen C. Livers and roes
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process: C. Livers and roes
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: A. Crustaceans: IV. Shrimps and prawns: (a) Prawns (Pandalidae sp. p.)
15.04	Fats and oils, of fish and marine mammals, whether or not refined.
ex 15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared: — Oils and fats of fish and marine mammals

▼M11

16.04	Prepared or preserved fish, including caviar and caviar substitutes: A. Caviar and caviar substitutes C. Herring: I. Fillets, raw, coated with batter or breadcrumbs, deep frozen G. Other: I. Fillets, raw, coated with batter or breadcrumbs, deep frozen

▼B

Common Customs Tariff heading No	Description
16.05	Crustaceans and molluscs, prepared or preserved
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves

Frozen fish fillets shall be exempt from import duties only if Iceland respects the reference prices established by the Community and the measures adopted by it under Article 25 a of Council Regulation (EEC) No 2142/70 of 20 October 1970, amended in the last instance by the Act concerning the Conditions of Accession and the Adjustments to the Treaties, to avoid unstable prices or unequal conditions of competition between fish frozen on board and fish frozen on land, and to remedy the difficulties which could arise with regard to the stability of supply.

2. Customs duties on imports into the Community of the following products originating in Iceland:

Common Customs Tariff heading No	Description
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: I. Whole, headless or in pieces: (f) Redfish (Sebastes marinus) (h) Cod (Gadus morrhua or Gadus callarias) (ij) Coalfish (Pollachius virens or Gadus virens) (k) Haddock

shall be adjusted to the following levels:

for products falling within subheading No 03.01 B I f

Timetable	Rate applicable to imports into the Community as originally constituted and Ireland	Rate applicable to imports into the United Kingdom	Rate applicable to imports into Denmark ►M7 ——— ◄
1 July 1973	6	8	0
1 January 1974	5	6	0
1 January 1975	4	4	0
1 January 1976	2	2	2

for products falling within subheadings Nos 03.01 B I h, ij, k

Timetable	Rate applicable to imports into the Community as originally constituted and Ireland	Rate applicable to imports into the United Kingdom	Rate applicable to imports into Denmark ►M7 ——— ◄
1 July 1973	12	9	0
1 January 1974	9	7	0
1 January 1975	6	5	0
1 January 1976	3,7	3,7	3,7

▼B

The reference prices established in the Community for imports of these products shall continue to apply.

3. Duties on imports into the Community of the following products originating in Iceland:

▼M11

Common Customs Tariff heading No	Description
16.04	Prepared or preserved fish, including caviar and caviar substitutes: C. Herring: II. Other ex G. Other: II. Other, excluding preserved smoked coalfish

shall be adjusted to the following levels:

Timetable	Rate applicable to imports into the Community as originally Constituted	Rate applicable to imports into Ireland	Rate applicable to imports into Denmark ►M7 ——— ◄ and the United Kingdom
1 July 1973	18	38	0
1 January 1974	16	31	4
1 January 1975	14	24	6
1 January 1976	12	17	8
1 January 1977	10	10	10

Article 2

1. The Community reserves the right not to apply the provisons of this Protocol if a solution satisfactory to the Member States of the Community and to Iceland has not been found for the economic problems arising from the measures adopted by Iceland concerning fishing rights.

The Community shall inform Iceland of its decision on this matter as soon as circumstances permit, and not later than 1 April 1973.

2. If it appears that a satisfactory solution cannot be found until after this date, the Community may postpone the decision on the application of this Protocol, provided it informs Iceland accordingly.

The Community shall inform Iceland as soon as the decision is taken.

3. If this Protocol is implemented after 1 July 1973, the Community shall make any necessary changes to the timetables laid down in Article 1.

Article 3

Without prejudice to the provisions of Article 37 of the Agreement, Iceland reserves its decision concerning the deposit of its instruments of ratification depending on the manner in which Article 2 is applied.

▼M43

PROTOKOL BR. 7

o ukidanju određenih količinskih ograničenja pri izvozu

Količinska ograničenja koja Zajednica primjenjuje na izvoz dolje navedenih proizvoda u Island, ukidaju se najkasnije na navedene datume.

Tarifni broj harmoniziranog sustava	Opis proizvoda	Datum ukidanja
74.04	Otpaci i lomljevina od bakra	1.1.1992.
ex 44.01	Drvo za ogrjev u obliku iglica, otpada borovine i jelke	1.1.1993.
ex 44.03	Grubo obrađeno drvo, oguljeno od kore ili ne, ili samo grubo učetvoreno	1.1.1993.
	– ostalo, osim topole	
	Drvo, grubo učetvoreno ili raspolovljeno, ali ne dalje obrađivano	1.1.1993.
	– ostalo, osim topole	
ex 44.07	Drvo, uzdužno prepiljeno, na rezano ili ljušteno, ne dalje obrađivano, debljine veće od 6 mm	1.1.1993.
	– od crnogoričnih stabala osim daščica za proizvodnju kutija, sita i sličnog	
ex 41.01	Sirove kože i krzna goveda mase manje od 6 kg za kožu	1.1.1992.
ex 41.02	Sirova koža ovaca i janjadi	1.1.1992.
ex 41.03	Sirova koža koza i kozlića	1.1.1992.
ex 43.01	Sirova zečja koža	1.1.1992.

▼M59

DODATNI PROTOKOL

uz Sporazum između Europske ekonomske zajednice i Republike Islanda nakon pristupanja Republike Austrije, Republike Finske i Kraljevine Švedske Europskoj uniji

EUROPSKA ZAJEDNICA, s jedne strane, i

REPUBLIKA ISLAND, s druge strane,

UZIMAJUĆI U OBZIR Sporazum između Europske ekonomske zajednice i Republike Islanda, potpisan u Bruxellesu 22. srpnja 1972., dalje u tekstu „Sporazum”,

UZIMAJUĆI U OBZIR pristupanje Republike Austrije, Republike Finske i Kraljevine Švedske Europskoj uniji 1. siječnja 1995.,

SMATRAJUĆI da je s ciljem održavanja trgovinskih tijekova između Islanda, s jedne strane, i novih država članica, s druge strane, potrebno izvršiti prilagodbe režima primjenjivih na trgovinu proizvodima ribarstva između Islanda i Zajednice,

ODLUČILE SU zajedničkom suglasnošću odrediti prilagodbe Sporazuma nakon pristupanja Republike Austrije, Republike Finske i Kraljevine Švedske Europskoj uniji I SKLOPITI OVAJ PROTOKOL:

Članak 1.

Tekst Sporazuma, prilozi i protokoli, koji su sastavni dio Sporazuma, Konačni akt i izjave koje su mu priložene, sastavljaju se na finskom i švedskom jeziku te su ti tekstovi vjerodostojni kao i izvorni tekstovi. Zajednički odbor odobrava finski i švedski tekst.

Članak 2.

Posebne odredbe koje se primjenjuju na uvoz u Zajednicu nekih proizvoda ribarstva podrijetlom iz Islanda navedene su u Prilogu ovom Protokolu.

Članak 3.

Prilog ovom Protokolu njegov je sastavni dio. Ovaj Protokol sastavni je dio Sporazuma.

Članak 4.

Protokol odobravaju ugovorne stranke u skladu sa svojim postupcima. On stupa na snagu 1. prosinca 1995. pod uvjetom da ugovorne stranke prije tog datuma jedna drugu obavijeste da su potrebni postupci okončani. Nakon tog datuma Protokol stupa na snagu sljedeći dan nakon navedene obavijesti. Primjenjuje se od 1. siječnja 1995.

▼**M59**

Članak 5.

Ovaj je Protokol sastavljen u po dva primjerka na danskom, nizozemskom, engleskom, finskom, francuskom, njemačkom, grčkom, talijanskom, portugalskom, španjolskom, švedskom i islandskom jeziku, s tim da je svaki tekst jednako vjerodostojan.

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

Udfærdiget i Bruxelles, den seksogtyvende januar nittenhundrede og seksoghalvfems.

Geschehen zu Brüssel am sechsundzwanzigsten Januar neunzehnhundertsechsundneunzig.

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

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

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

Fatto a Bruxelles, addì ventisei gennaio millenovecentonovantasei.

Gedaan te Brussel, de zesentwintigste januari negentienhonderd zesennegentig.

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

Tehty Brysselissä kahdentenakymmenentenäkuudentena päivänä tammikuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Utfärdat i Bryssel den tjugosjätte januari nittonhundranittiosex.

Gjört í Brussel hinn 26. janúar 1996.

▼**M59**

Por la Comunidad Europea

For Det Europæiske Fællesskab

Für die Europäische Gemeinschaft

Για την Ευρωπαϊκή Κοινότητα

For the European Community

Pour la Communauté européenne

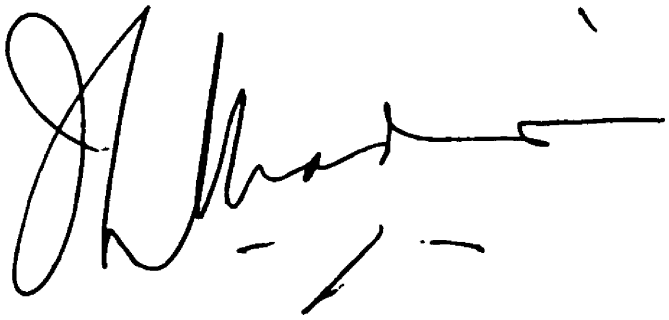
Per la Comunità europea

Voor de Europese Gemeenschap

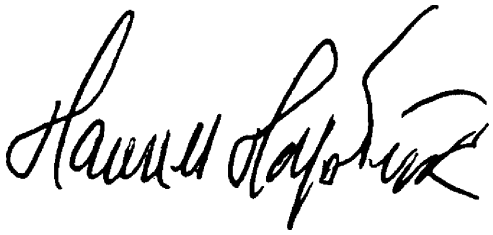
Pela Comunidade Europeia

Euroopan yhteisön puolesta

På Europeiska gemenskapens vägnar



Fyrir hönd Lyðveldisins islands



▼M59

PRILOG

POPIS PROIZVODA IZ ČLANKA 2.

(Proizvodi podrijetlom s Islanda za koje Zajednica daje carinske kvote)

	Oznaka KN	Opis	Kvote (tone)
1	0302 12 00	Losos, svjež ili rashlađen	50
	0304 10 13	Fileti lososa, svježi ili rashlađeni	
	0304 20 13	Fileti lososa, smrznuti	
2	0302 23 00	Listovi, svježi ili rashlađeni	250
	0302 29 10	Plosnata oštronoska, svježa ili rashlađena	
	0302 29 90	Ostale plosnate ribe, svježe ili rashlađene	
	0302 69 85	Ugotica pučinka, svježa ili rashlađena	
	0303 32 00	Iverak, smrznut	
	0303 79 96	Ostale morske ribe, smrznute	
	0304 10 19	Fileti ostalih slatkovodnih riba, svježi ili rashlađeni	
	0304 10 33	Fileti kolje, svježi ili rashlađeni	
	0304 10 35	Fileti grgeča, svježi ili rashlađeni	
	ex 0304 10 38	Fileti ostalih morskih riba, osim sleđa i skuše, svježi ili rashlađeni	
	0304 10 98	Meso ostalih morskih riba, svježe ili rashlađeno	
	0304 20 19	Fileti ostalih slatkovodnih riba, smrznuta	
	0304 90 35	Smrznuto meso bakalara vrste *Gadus macrocephalus*	
	0304 90 38	Smrznuto meso bakalara vrste *Gadus morhua*	
	0304 90 39	Smrznuto meso vrste *Gadus ogac* i ribe vrste *Boreogadus saida*	
	0304 90 41	Smrznuto meso kolje	
	0304 90 47	Smrznuto meso oslića roda *Merluccius*	
	0304 90 59	Smrznuto meso ugotice pučinke	
	ex 0304 90 97	Smrznuto meso ostalih morskih riba, osim skuše	
3	0305 61 00	Haringa, soljena, ali ne sušena ili dimljena i haringa u salamuri	1 750
4	0306 19 30	Norveški škampi, smrznuti	50

▼**M59**

	Oznaka KN	Opis	Kvote (tone)
5	1604 12 91	Ostala pripremljena ili konzervirana haringa, u spremnicima koji ne propuštaju zrak	2 400
	1604 12 99	Ostala pripremljena ili konzervirana haringa; ostalo	
6	1604 19 98	Pripremljena ili konzervirana ostala riba, cijela ili u komadima	50
	ec 1604 20 90	Pripremljeno ili konzervirano meso ostalih riba, osim haringe i skuše	

Ove carinske kvote primjenjuju se od 1. siječnja do 31. prosinca svake godine. Za iznos naveden za svaku grupu proizvoda uvoz u Zajednicu podrijetlom iz Islanda može se pustiti u slobodni promet po uvoznoj carini od 0 %.

▼B

FINAL ACT

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE REPUBLIC OF ICELAND,

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 Republic of Iceland,

at the trae of signature of this Agreement,

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

1. Declaration by the European Economic Community concerning Article 23 (1) of the Agreement.

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

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.

▼M7

_____

▼B

Gjört í Bruxelles, tuttugasta og annan dag júlímánaðar nítjánhundruð sjötíu og tvö.

▼**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

▼**M7**

_____

▼**B**

Fyrir hönd Lýðveldisins Íslands

▼B

DECLARATIONS

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.

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.