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II

(Acts whose publication is not obligatory)

COUNCIL AND COMMISSION

DECISION OF THE COUNCIL AND THE COMMISSION

of 13 December 1993

on the conclusion of the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part

(93/743/Euratom, ECSC, EC)

THE COUNCIL OF THE EUROPEAN UNION,

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community,

Having regard to the Treaty establishing the European Community, and in particular Article 238 in conjunction with Article 228 (3), second subparagraph thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular the second paragraph of Article 101 thereof,

Having regard to the assent of the European Parliament ⁽¹⁾,

Whereas the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part, signed in Brussels on 16 December 1991, should be approved,

HAVE DECIDED AS FOLLOWS:

Article 1

The Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part, the Protocols annexed thereto and the declarations and exchanges of letters attached to the Final Act are hereby approved on behalf of the European Coal and Steel Community, the European Community and the European Atomic Energy Community.

The texts of the Agreement, the Protocols annexed thereto and the Final Act are attached to this Decision.

Article 2

1. The position to be taken by the Community within the Association Council shall be laid down by the Council, on a proposal from the Commission, or, where appropriate, by the Commission, each in accordance with the corresponding provisions of the Treaties establishing the European Community, the European Coal and Steel Community and the European Atomic Energy Community.

2. The President of the Council shall, in accordance with Article 103 of the Europe Agreement, preside over the Association Council and present the position of the Community. A representative of the Commission shall preside over the Association Committee, in accordance with the Rules of Procedure thereof, and present the position of the Community.

Article 3

The President of the Council shall, as regards the European Community, deposit the act of notification provided for in Article 121 of the Agreement. The President of the Commission shall deposit the said acts of notification, as regards the European Coal and Steel Community and the European Atomic Energy Community.

Done at Brussels, 13 December 1993.

For the Council

The President

Ph. MAYSTADT

For the Commission

The President

J. DELORS

⁽¹⁾ OJ No C 284, 2. 11. 1992, p. 38.

EUROPE AGREEMENT

establishing an association between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE PORTUGUESE REPUBLIC,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the European Economic Community, the Treaty establishing the European Coal and Steel Community and the Treaty establishing the European Atomic Energy Community, hereinafter referred to as 'Member States', and

THE EUROPEAN ECONOMIC COMMUNITY, THE EUROPEAN COAL AND STEEL COMMUNITY, THE EUROPEAN ATOMIC ENERGY COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

THE REPUBLIC OF POLAND, hereinafter referred to as 'Poland',

of the other part,

CONSIDERING the importance of the existing traditional links between the Community, its Member States and Poland and the common values that the Contracting Parties share;

RECOGNIZING that the Community and Poland wish to strengthen these links and to establish close and lasting relations, based on reciprocity, which would allow Poland to take part in the process of European integration, thus strengthening and widening the relations established in the past notably by the Agreement on trade and commercial and economic cooperation, signed on 19 September 1989;

CONSIDERING the commitment of the Community and its Member States and of Poland to strengthening the political and economic freedoms which constitute the very basis of the association;

RECOGNIZING the significant achievements of the Polish people in the process of fast transition to a new political and economic order based on the rule of law and human rights, including the legal and economic framework for market economy and a multiparty system with free and democratic elections;

RECALLING the firm commitment of the Community, its Member States and of Poland to the process of the Conference on Security and Cooperation in Europe (CSCE), including the full implementation of all provisions and principles therein, in particular the Helsinki Final Act, the concluding documents of the Madrid and Vienna follow-up meetings and the Charter of Paris for a new Europe;

CONSCIOUS of the importance of the Association Agreement to establishing in Europe a system of stability based on cooperation, with the Community as one of the cornerstones;

BELIEVING that a link should be made between full implementation of association on the one hand, and the actual accomplishment of Poland's political, economic, and legal reforms on the other hand, as well as the introduction of the factors necessary for cooperation and the rapprochement between the parties' systems, notably in the light of the conclusions of the CSCE Bonn Conference;

DESIROUS of establishing and developing regular political dialogue on bilateral and international issues of mutual interest;

TAKING ACCOUNT of the Community's willingness to provide decisive support for the implementation of reform and to help Poland cope with the economic and social consequences of structural readjustment;

TAKING ACCOUNT furthermore of the Community's willingness to set up instruments of cooperation and economic, technical and financial assistance on a global and multiannual basis;

CONSIDERING the commitment of the Community and Poland to free trade, and in particular to compliance with the rights and obligations arising out of the General Agreement on Tariffs and Trade (GATT);

BEARING IN MIND the economic and social disparities between the Community and Poland and thus recognizing that the objectives of this association should be reached through appropriate provisions of this Agreement;

CONVINCED that the Association Agreement will create a new climate for their economic relations and in particular for the development of trade and investment, instruments which are indispensable for economic restructuring and the technological modernization;

DESIROUS of establishing cultural cooperation and developing exchanges of information;

RECOGNIZING the fact that the final objective of Poland is to become a member of the Community and that this association, in the view of the Parties, will help to achieve this objective,

HAVE AGREED AS FOLLOWS:

Article 1

1. An association is hereby established between the Community and its Member States on the one part and Poland on the other part.

2. The aim of this Agreement is:

— to provide an appropriate framework for the political dialogue, allowing the development of close political relations between the parties,

— to promote the expansion of trade and the harmonious economic relations between the parties and so to foster the dynamic economic development and prosperity in Poland,

— to provide a basis for the Community's financial and technical assistance to Poland,

— to provide an appropriate framework for Poland's gradual integration into the Community. To this end, Poland shall work towards fulfilling the necessary conditions,

— to promote cooperation in cultural matters.

TITLE I

POLITICAL DIALOGUE

Article 2

A regular political dialogue shall be established between the parties. It shall accompany and consolidate the rapprochement between the Community and Poland, support the political and economic changes under way in that country and contribute to the establishment of new links of solidarity. The political dialogue and cooperation:

— will facilitate Poland's full integration into the community of democratic nations and progressive

rapprochement with the Community. The economic rapprochement provided for in this Agreement will lead to greater political convergence,

- will bring about better mutual understanding and an increasing convergence of positions on international issues, and in particular on those issues likely to have substantial effects on one or the other Party,
- will enable each Party to consider the position and interests of the other in their respective decision-making processes,
- will enhance security and stability in the whole of Europe.

Article 3

1. Consultations as appropriate shall take place between the President of the European Council and the President of the Commission of the European Communities on one side and the President of Poland on the other.
2. At ministerial level, political dialogue shall take place within the Association Council. This shall have general responsibility for any matters the parties might wish to put to it.

Article 4

Other procedures and mechanisms for political dialogue shall be set up by the parties, and in particular in the following forms:

- meetings at senior official level (political directors) between Polish officials, on the one hand, and the Presidency of the Council of the European Communities and the Commission of the European Communities, on the other,
- taking full advantage of all diplomatic channels including regular briefings by Polish officials in Warsaw, consultations on the occasion of international meetings and contacts between diplomatic representatives in third countries,
- providing regular information to Poland on European Political Cooperation which shall be reciprocated as appropriate,
- any other means which would make a useful contribution to consolidating, developing and stepping up this dialogue.

Article 5

Political dialogue at parliamentary level shall take place within the framework of the Parliamentary Association Committee.

TITLE II

GENERAL PRINCIPLES

Article 6

1. The association includes a transition period of a maximum duration of 10 years divided into two successive stages, each in principle lasting five years. The first stage shall begin when this Agreement enters into force.
2. The Association Council shall proceed regularly to examine the application of this Agreement and of Poland's accomplishments in the process leading to a market economy system.
3. During the course of the 12 months preceding the expiration of the first stage, the Association Council shall meet to decide the transition to the second stage as well as on any possible changes to be brought about as regards measures concerning the implementation of the provisions governing the second stage. In doing this, it will take into account the results of the examination mentioned in paragraph 2.
4. The two stages envisaged in paragraphs 1 and 3 do not apply to Title III.

TITLE III

FREE MOVEMENT OF GOODS

Article 7

1. The Community and Poland shall gradually establish a free trade area in a transitional period lasting a maximum of 10 years starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the General Agreement on Tariffs and Trade (GATT).
2. The combined nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.
3. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be that actually applied *erga omnes* on the day preceding that date of entry into force of the Agreement.
4. If, after entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff agreement concluded as a result of the GATT Uruguay Round, such reduced duties shall replace the basic duties referred to in paragraph 3 as from the date when such reductions are applied.
5. The Community and Poland shall communicate to each other their respective basic duties.

CHAPTER I

Industrial products

Article 8

1. The provisions of this Chapter shall apply to products originating in the Community and in Poland listed in Chapters 25 to 97 of the combined nomenclature with the exception of the products listed in Annex I.
2. The provisions of Articles 9 to 13 included do not apply to products mentioned in Articles 15 and 16.

Article 9

1. Customs duties on imports applicable in the Community to products originating in Poland other than those listed in Annexes IIa, IIb and III shall be abolished on the entry into force of this Agreement.
2. Customs duties on imports applicable in the Community to products originating in Poland which are listed in Annex IIa shall be progressively abolished in accordance with the following timetable:
 - on the date of entry into force of this Agreement each duty shall be reduced to 50 % of the basic duty,
 - one year after the date of entry into force of this Agreement the remaining duties shall be eliminated.

Customs duties on imports applicable in the Community to products originating in Poland listed in Annex IIb shall be progressively reduced, from the date of entry into force of this Agreement, by annual reductions of 20 % of the basic duty, so as to arrive at a total abolition by the end of the fourth year after the date of entry into force of this Agreement.

3. The products of Polish origin listed in Annex III shall benefit from a suspension of customs duties on imports within the limits of annual Community tariff quotas or ceilings increasing progressively in accordance with the conditions defined in that Annex so as to arrive at a complete abolition of customs duties on imports of the products concerned at the end of the fifth year at the latest.

At the same time, customs duties on imports applicable to import quantities in excess of the quotas or ceilings provided for above shall be progressively dismantled from the entry into force of this Agreement by annual reductions of 15 %. By the end of the fifth year, remaining duties shall be abolished.

4. Quantitative restrictions on imports to the Community and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement with regard to the products originating in Poland.

Article 10

1. Customs duties on imports applicable in Poland to products originating in the Community listed in Annex IVa shall be abolished on the date of entry into force of this Agreement.
2. Customs duties on imports applicable in Poland to products originating in the Community which are listed in Annex IVb shall be progressively reduced as specified in that Annex.

Poland shall open duty free tariff quotas for products originating in the Community, as listed in that Annex and according to the conditions contained therein.

3. Customs duties on imports applicable in Poland to products originating in the Community other than those listed in Annexes IVa and IVb shall be progressively reduced, and abolished by the end of the seventh year at the latest from the entry into force of this Agreement according to the following timetable:
 - three years after the date of entry into force of this Agreement each duty shall be reduced to 80 % of the basic duty,
 - four years after the date of entry into force of this Agreement each duty shall be reduced to 60 % of the basic duty,
 - five years after the date of entry into force of this Agreement each duty shall be reduced to 40 % of the basic duty,
 - six years after the date of entry into force of this Agreement each duty shall be reduced to 20 % of the basic duty,
 - seven years after the date of entry into force of this Agreement the remaining duties shall be eliminated.

4. Quantitative restrictions on imports into Poland of products originating in the Community and measures having equivalent effect shall be abolished on entry into force of this Agreement with the exception of those listed in Annex V which shall be abolished in accordance with the timetable provided in that Annex.

Article 11

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

Article 12

The Community and Poland shall abolish upon entry into force of this Agreement in trade between themselves, any charges having an effect equivalent to customs duties on imports.

Article 13

1. The Community and Poland shall progressively abolish between them at the latest by the end of the fifth year after entry into force of this Agreement any customs duties on exports and charges having equivalent effect.

2. Quantitative restrictions on exports and any measures having equivalent effect shall be abolished by the Community and Poland on the entry into force of this Agreement except for those applied to products listed in Annex VI which shall be eliminated as specified therein.

Article 14

Each Party declares its readiness to reduce its customs duties in trade with the other Party more rapidly than is provided for in Articles 9 and 10 if its general economic situation and the situation of the economic sector concerned so permit.

The Association Council may make recommendations to this effect.

Article 15

Protocol 1 lays down the arrangements applicable to the textile products referred to therein.

Article 16

Protocol 2 lays down the arrangements applicable to products covered by the Treaty establishing the European Coal and Steel Community.

Article 17

The provisions of this Chapter do not preclude the retention of an agricultural component in the duties applicable to products listed in Annex VII.

CHAPTER II

Agriculture

Article 18

1. The provisions of this chapter shall apply to agricultural products originating in the Community and in Poland.

2. The term 'agricultural products' means the products listed in Chapters 1 to 24 of the combined nomenclature and the products listed in Annex I, but excluding fishery products as defined by Regulation (EEC) No 3687/91.

Article 19

Protocol 3 lays down the trade arrangements for processed agricultural products which are listed in such Protocol.

Article 20

1. The Community shall abolish at the date of entry into force of this Agreement the quantitative restrictions on imports of agricultural products originating in Poland maintained by virtue of Council Regulation (EEC) No 3420/83 in the form existing on the date of signature hereof.

2. The agricultural products originating in Poland listed in Annex VIIIa or VIIIb shall benefit, upon the date of entry into force of this Agreement, from the reduction of levies within the limit of Community quotas or from the reduction of customs duties and upon the conditions provided in the same Annex.

3. Poland shall gradually abolish quantitative restrictions on imports of agricultural products originating in the Community listed in Annex IX in accordance with the conditions established in that Annex.

4. The Community and Poland shall grant each other the concessions referred to in Annexes Xa, Xb, Xc and XI, on a harmonious and reciprocal basis, in accordance with the conditions laid down therein.

5. Taking account of the volume of trade in agricultural products between them, of their particular sensitivity, of the rules of the common agricultural policy of the Community, of the role of agriculture in the Polish economy, and of the consequences of the multilateral trade negotiations under the General Agreement on Tariffs and Trade, the Community and Poland shall examine on a regular basis in the Association Council, product by product and on an orderly and reciprocal basis, the possibilities of granting each other further concessions. In this context special attention will be given to agricultural production based on natural techniques.

6. Taking account of the need for an increased harmony between the agricultural policies in the Community and Poland, as well as Poland's objective of becoming a member of the Community, both Parties will have regular consultations in the Association Council on the strategy and practical modalities of their respective policies.

Article 21

Notwithstanding other provisions of this Agreement and in particular Article 30, if, given the particular sensitivity

of the agricultural markets, imports of products originating in one Party, which are the subject of concessions granted in Article 20, cause serious disturbance to the markets in the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary.

CHAPTER III

Fisheries

Article 22

The provisions of this chapter shall apply to fishery products originating in the Community and in Poland, which are covered by Regulation (EEC) No 3687/91 on the common organization of the market in the sector of fishery products.

Article 23

The Parties shall conclude as soon as practicable negotiations of an agreement on fishery products.

Thereafter, the provisions of Article 20 (5) shall apply *mutatis mutandis* to fishery products.

CHAPTER IV

Common provisions

Article 24

The provisions of this chapter shall apply to trade in all products except where otherwise provided herein or in Protocols 1, 2 and 3.

Article 25

1. No new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in the trade between the Community and Poland from the date of entry into force of this Agreement.

2. No new quantitative restriction on imports or exports or measure having equivalent effect shall be introduced nor shall those existing be made more restrictive in trade between the Community and Poland from the date of entry into force of this Agreement.

3. Without prejudice to the concessions granted under Article 20, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuance of the respective agricultural policies of Poland and the Community or the taking of any measures under such policies.

Article 26

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

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

Article 27

1. This Agreement shall not preclude the maintenance or establishment of Customs unions, free trade areas or arrangements for frontier trade except in so far as they alter the trade arrangements provided for in this Agreement.

2. Consultations between the Parties shall take place within the Association Council concerning agreements establishing such customs unions or free trade areas, and, where requested, on other major issues related to their respective trade policy with third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account can be taken of the mutual interests of the Community and Poland stated in this Agreement.

Article 28

Exceptional measures of limited duration which derogate from the provisions of Articles 10 and 25 (1) may be taken by Poland in the form of increased customs duties.

These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

Customs duties on imports applicable in Poland to products originating in the Community introduced by these measures may not exceed 25 % *ad valorem* and shall maintain an element of preference for products originating in the Community. The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the Community as defined in Chapter I, during the last year for which statistics are available.

These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Association Council. They shall cease to apply at the latest at the expiration of the transitional period.

No such measures can be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

Poland shall inform the Association Council of any exceptional measures it intends to take and, at the request of the Community, consultations shall be held in the Association Council on such measures and the sectors to which they apply before they are applied. When taking such measures Poland shall provide the Association Council with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction at equal annual rates. The Association Council may decide on a different schedule.

Article 29

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the General Agreement on Tariffs and Trade, it may take appropriate measures against this practice in accordance with the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade, with related internal legislation and with the conditions and procedures laid down in Article 33.

Article 30

Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- serious injury to domestic producers of like or directly competitive products in the territory of one of the Contracting Parties, or
- serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Community or Poland, whichever is concerned, may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 33.

Article 31

Where compliance with the provisions of Articles 13 and 25 leads to

- (i) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties or measures having equivalent effect,

or

- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party,

and where the situations referred to above give rise, or are likely to give rise, to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 33. The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

Article 32

The Member States and Poland shall progressively adjust any State monopolies of a commercial character so as to ensure that, by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and of Poland. The Association Council will be informed about the measures adopted to implement this objective.

Article 33

1. In the event of the Community or Poland subjecting imports of products liable to give rise to the difficulties referred to in Article 30 to an administrative procedure having as its purpose the rapid of information on the trend of trade flows, it shall inform the other Party.

2. In the cases specified in Articles 29, 30 and 31, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the Community or Poland, as the case may be, shall supply the Association Council with all relevant information with a view to seeking a solution acceptable to the two Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement.

The safeguard measures shall be notified immediately to the Association Council and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

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

- (a) as regards Article 30, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Association Council, which may take any decision needed to put an end to such difficulties.

If the Association Council or the exporting Party has not taken a decision putting an end to the difficulties or no other satisfactory solution has been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the problem. These measures must not exceed the scope of what is necessary to remedy the difficulties which have arisen;

- (b) as regards Article 29, the Association Council shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping or no other satisfactory solution has been reached within 30 days of the matter being referred to the Association Council, the importing Party may adopt the appropriate measures.
- (c) as regards Article 31, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Association Council.

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

- (d) where exceptional circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or Poland whichever is concerned may, in the situations specified in Articles 29, 30 and 31, apply forthwith the precautionary measures strictly necessary to deal with the situation.

Article 34

Protocol 4 lays down rules of origin for the application of tariff preferences provided for in this Agreement.

Article 35

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures of artistic, historic or archaeological value or the protection of intellectual, industrial and commercial property or rules relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute

a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

Article 36

Protocol 5 lays down the specific provisions to apply to trade between Poland of the one part and Spain and Portugal of the other part.

TITLE IV

MOVEMENT OF WORKERS, ESTABLISHMENT, SUPPLY OF SERVICES

CHAPTER I

Movement of workers

Article 37

1. Subject to the conditions and modalities applicable in each Member State:

- the treatment accorded to workers of Polish nationality, legally employed in the territory of a Member State shall be free from any discrimination based on nationality, as regards working conditions, remuneration or dismissal, as compared to its own nationals,
- the legally resident spouse and children of a worker legally employed in the territory of a Member State, with the exception of seasonal workers and of workers coming under bilateral agreements within the meaning of Article 41, unless otherwise provided by such agreements, shall have access to the labour market of that Member State, during the period of that worker's authorized stay of employment.

2. Poland shall, subject to the conditions and modalities applicable in that country, accord the treatment referred to in paragraph 1 to workers who are nationals of a Member State and are legally employed in its territory as well as to their spouse and children who are legally resident in the said territory.

Article 38

1. With a view to coordinating social security systems for workers of Polish nationality, legally employed in the territory of a Member State and for the members of their family, legally resident there, and subject to the conditions and modalities applicable in each Member State:

- all periods of insurance, employment or residence completed by such workers in the various Member States shall be added together for the purpose of pensions and annuities in respect of old age, invalidity and death and for the purpose of medical care for such workers and such family members,
- any pensions or annuities in respect of old age, death industrial accident or occupational disease, or of invalidity resulting therefrom, with the exception of non-contributory benefits, shall be freely transferable at the rate applied by virtue of the law of the debtor Member State or States,
- the workers in question shall receive family allowances for the members of their family as defined above.

2. Poland shall accord to workers who are nationals of a Member State and legally employed in its territory, and to members of their families legally resident there, treatment similar to that specified in the second and third indents of paragraph 1.

Article 39

1. The Association Council shall by decision adopt the appropriate provisions to implement the objective set out in Article 38.
2. The Association Council shall by decision adopt detailed rules for administrative cooperation providing the necessary management and control guarantees for the application of the provisions referred to in paragraph 1.

Article 40

The provisions adopted by the Association Council in accordance with Article 39 shall not affect any rights or obligations arising from bilateral agreements linking Poland and the Member States where those agreements provide for more favourable treatment of nationals of Poland or of the Member States.

Article 41

1. Taking into account the labour market situation in the Member State, subject to its legislation and to the respect of rules in force in that Member State in the area of mobility of workers:
 - the existing facilities for access to employment for Polish workers accorded by Member States under bilateral agreements ought to be preserved and if possible improved,

- the other Member States shall consider favourably the possibility of concluding similar agreements.

2. The Association Council shall examine granting other improvements including facilities of access for professional training, in conformity with rules and procedures in force in the Member States, and taking account of the labour market situation in the Member States and in the Community.

3. The Member States will examine the possibility of granting work permits to Polish nationals already having residence permits in the Member State concerned with the exception of those Polish nationals who have been admitted as tourists or visitors.

Article 42

During the second stage referred to in Article 6, or earlier if so decided, the Association Council shall examine further ways of improving the movement of workers, taking into account *inter alia* the social and economic conditions and requirements in Poland and the employment situation in the Community. The Association Council shall make recommendations to such end.

Article 43

In the interest of facilitating the restructuring of labour resources resulting from the economic restructuring in Poland the Community shall provide technical assistance for the establishment of a suitable social security system in Poland as set out in Article 87.

CHAPTER II

Establishment

Article 44

1. Poland shall, during the transitional periods referred to in Article 6, facilitate the setting up of operations on its territory by Community companies and nationals. To that end, it shall:

- (i) grant for the establishment of Community companies and nationals as defined in Article 48 a treatment no less favourable than that accorded to its own nationals and companies in accordance with the following timetable:
 - from entry into force of the Agreement for the sectors included in Annex XIIa, and for all sectors not referred to in Annexes XIIa, XIIb, XIIc, XIId and XIIE,
 - gradually, and at the latest by the end of the transitional period referred to in Article 6 for the sectors included in Annex XIIb;

— gradually, and at the latest by the end of the transitional period referred to in Article 6 for the sectors included in Annexes XIIc and XIId;

and

- (ii) grant, from entry into force of this Agreement, in the operation of Community companies and nationals established in Poland a treatment no less favourable than that accorded to its own companies and nationals.

Should the existing laws and regulations not grant such treatment of Community companies and nationals for certain economic activities in Poland upon entry into force of this Agreement, Poland shall amend such laws and regulations as to ensure such treatment at the latest at the end of the first stage referred to in Article 6.

2. Poland shall, during the transitional periods referred to in paragraph 1, not adopt any new regulations or measures which introduce discrimination as regards the establishment and operations of Community companies and nationals in its territory in comparison to its own companies and nationals.

3. Each Member State shall grant, from entry into force of this Agreement, a treatment no less favourable than that accorded to its own companies and nationals for the establishment of Polish companies and nationals as defined in Article 48 and shall grant in the operation of Polish companies and nationals established in its territory a treatment no less favourable than that accorded to its own companies and nationals.

4. For the purposes of this Agreement:

(a) '*establishment*' shall mean

(i) as regards nationals, the right to take up and pursue economic activities as self-employed persons and to set up and manage undertakings, in particular companies, which they effectively control. Self-employment and business undertakings by nationals shall not extend to seeking or taking employment in the labour market or confer a right of access to the labour market of another Party. The provisions of this chapter do not apply to those who are not exclusively self-employed;

(ii) as regards companies, the right to take up and pursue economic activities by means of the

setting up and management of subsidiaries, branches and agencies;

(b) '*subsidiary*' of a company shall mean a company which is effectively controlled by the first company;

(c) '*economic activities*' shall in particular include activities of an industrial character, activities of a commercial character, activities of craftsmen and activities of the professions.

5. The Association Council shall during the transitional periods referred to in paragraph 1 (i) examine regularly the possibility of accelerating the granting of national treatment in the sectors referred to in Annexes XIIb, XIIc and XIId and the inclusion of areas or matters listed in Annex XIIe within the scope of application of the provisions of paragraphs 1, 2 and 3. Amendments may be made to these Annexes by decision of the Association Council.

Following the expiration of the transitional periods referred to in paragraph 1 (i), the Association Council may exceptionally, upon request of Poland, and if the necessity arises, decide to prolong the duration of exclusion of certain areas or matters listed in Annexes XIIb, XIIc and XIId for a limited period of time.

6. The provisions concerning establishment and operation of Community and Polish companies and nationals contained in paragraphs 1, 2 and 3 shall not apply to the areas or matters listed in Annex XIIe.

7. Notwithstanding the provisions of this Article, Community companies established in the territory of Poland shall have, from entry into force of this Agreement, the right to acquire, use, rent and sell real property, and as regards natural resources, agricultural land and forestry, the right to lease, where these are directly necessary for the conduct of the economic activities for which they are established.

Poland shall grant these rights to branches and agencies established in Poland of Community companies at the latest by the end of the first stage referred to in Article 6.

Poland shall grant these rights to Community nationals established as self-employed persons in Poland at the latest by the end of the transitional period referred to in Article 6.

Article 45

1. Subject to the provisions of Article 44, with the exception of financial services described in Annex XIIc,

each Party may regulate the establishment and operation of companies and nationals on its territory, in so far as these regulations do not discriminate against companies and nationals of the other Party in comparison to its own companies and nationals.

2. In respect of financial services, described in Annex XIIc, this Agreement does not prejudice the right of the Parties to adopt measures necessary for the conduct of the Party's monetary policy, or for prudential grounds in order to ensure the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed, or to ensure the integrity and stability of the financial system. These measures shall not discriminate against companies and nationals of the other Party in comparison to its own companies and nationals.

Article 46

In order to make it easier for Community nationals and Polish nationals to take up and pursue regulated professional activities in Poland and the Community respectively, the Association Council shall examine which steps are necessary to be taken to provide for the mutual recognition of qualifications. It may take all necessary measures to that end.

Article 47

The provisions of Article 45 do not preclude the application by a Contracting Party of particular rules concerning the establishment and operation in its territory of branches and agencies of companies of another Party not incorporated in the territory of the first Party, which are justified by legal or technical differences between such branches and agencies as compared to branches and agencies of companies incorporated in its territory, or, as regards financial services, for prudential reasons. The difference in treatment shall not go beyond what is strictly necessary as a result of such legal or technical differences, or, as regards financial services, described in Annex XIIc, for prudential reasons.

Article 48

1. A 'Community company' and a 'Polish company' respectively shall for the purpose of this Agreement mean a company or a firm set up in accordance with the laws of a Member State or of Poland respectively and having its registered office, central administration, or principal place of business in the territory of the Community or Poland respectively. However, should the company or firm, set up in accordance with the laws of a Member State or of Poland respectively, have only its registered office in the territory of the Community or Poland respectively, its operations must possess a real and continuous link with the economy of one of the Member States or Poland respectively.

2. With regard to international maritime transport, shall also be beneficiaries of the provisions of this chapter and chapter III of this Title, a national or a shipping company of the Member States or of Poland respectively established outside the Community or Poland respectively and controlled by nationals of a Member State, or Polish nationals respectively, if their vessels are registered in that Member State or in Poland respectively in accordance with their respective legislations.

3. A Community and a Polish national respectively shall, for the purpose of this Agreement, mean a natural person who is a national of one of the Member States or of Poland respectively.

4. The provisions of this Agreement shall not prejudice the application by each Party of any measure necessary to prevent the circumvention of its measures concerning third country access to its market through the provisions of this Agreement.

Article 49

For the purpose of this Agreement 'financial services' shall mean those activities described in Annex XIIc. The Association Council may extend or modify the scope of Annex XIIc.

Article 50

During the first stage referred to in Article 6 for the sectors included in Annexes XIIa and XIIb, or for the sectors included in Annexes XIIc and XIId during the transitional period referred to in Article 6, Poland may introduce measures which derogate from the provisions of this chapter as regards the establishment of Community companies and nationals if certain industries:

- are undergoing restructuring, or
- are facing serious difficulties, particularly where these entail serious social problems in Poland, or
- face the elimination or a drastic reduction of the total market share held by Polish companies or nationals in a given sector or industry in Poland, or
- are newly emerging industries in Poland.

Such measures:

- shall cease to apply at the latest two years after the expiration of the first stage referred to in Article 6

for the sectors included in Annexes XIIa and XIIb, or for the sectors included in Annexes XIIc and XIId upon the expiration of the transitional period referred to in Article 6, and

- shall be reasonable and necessary in order to remedy the situation, and
- shall only relate to establishments in Poland to be created after the entry into force of such measures and shall not introduce discrimination concerning the operations of Community companies or nationals already established in Poland at the time of introduction of a given measure compared to Polish companies or nationals.

While devising and applying such measures, Poland shall grant whenever possible to Community companies and nationals a preferential treatment, and in no case a treatment less favourable than that accorded to companies or nationals from any third country.

Prior to the introduction of these measures, Poland shall consult the Association Council and shall not put them into effect before a one-month period following the notification to the Association Council of the concrete measures to be introduced by Poland, except where the threat of irreparable damage requires the taking of urgent measures in which case Poland shall consult the Association Council immediately after their introduction.

Upon the expiration of the first stage referred to in Article 6 for the sectors included in Annex XIIb, or for the sectors included in Annexes XIIc and XIId upon expiration of the transitional period referred to in Article 6, Poland may introduce such measures only with the authorization of the Association Council and under conditions determined by the latter.

Article 51

1. The provisions of this chapter shall not apply to air transport services, inland-waterways transport services and maritime cabotage transport services.
2. The Association Council may make recommendations for improving establishment and operations in the areas covered by paragraph 1.

Article 52

1. Notwithstanding the provisions of Chapter I of this Title, the beneficiaries of the rights of establishment granted by Poland and the Community respectively shall be entitled to employ, or have employed by one of their subsidiaries, in accordance with the legislation in force in the host country of establishment, in the territory of Poland and the Community respectively, employees who are nationals of Community Member States and Poland respectively, provided that such employees are key

personnel as defined in paragraph 2 and that they are employed exclusively by such beneficiaries or their subsidiaries. The residence and work permits of such employees shall only cover the period of such employment.

2. Key personnel of the beneficiaries of the rights of establishment herein referred to as 'organization' are:

- (a) senior employees of an organization who primarily direct the management of the organization, receiving general supervision or direction principally from the board of directors or shareholders of the business, including:
 - directing the organization or a department or sub-division of the organization,
 - supervising and controlling the work of other supervisory, professional or managerial employees,
 - having the authority personally to engage and dismiss or recommend engaging, dismissing or other personnel actions;

— directing the organization or a department or sub-division of the organization,

— supervising and controlling the work of other supervisory, professional or managerial employees,

— having the authority personally to engage and dismiss or recommend engaging, dismissing or other personnel actions;

- (b) persons employed by an organization who possess high or uncommon:
 - qualifications referring to a type of work or trade requiring specific technical knowledge,
 - knowledge essential to the organization's service, research equipment, techniques or management.

These may include, but are not limited to, members of accredited professions.

Each such employee must have been employed by the organization concerned for at least one year preceding the detachment by the organization.

Article 53

1. The provisions of this chapter shall be applied subject to limitations justified on grounds of public policy, public security or public health.
2. The provisions of this chapter shall not apply to activities which in the territory of each Party are connected, even occasionally, with the exercise of official authority.

Article 54

Companies which are controlled and exclusively owned jointly by Polish companies or nationals and Community companies or nationals shall also be beneficiaries of the provisions of this chapter and Chapter III of this Title.

CHAPTER III

Supply of services between the Community and Poland

Article 55

1. The Parties undertake in accordance with the provisions of this chapter to take the necessary steps to allow progressively the supply of services by Community or Polish companies or nationals who are established in a Party other than that of the person for whom the services are intended taking into account the development of the services sector in the Parties.

2. In step with the liberalization process mentioned in paragraph 1, and subject to the provisions of Article 58 (1), the Parties shall permit the temporary movement of natural persons providing the service or who are employed by the service provider as key personnel as defined in Article 52 (2), including natural persons who are representatives of a Community or Polish company or national and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service provider, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.

3. The Association Council shall take the measures necessary to implement progressively the provisions of paragraph 1.

Article 56

With regard to supply of transport services between the Community and Poland, the following replaces the provisions of Article 55:

1. With regard to international maritime transport the Parties undertake to apply effectively the principle of unrestricted access to the market and traffic on a commercial basis.

(a) the above provision does not prejudice the rights and obligations under the United Nations Code of Conduct for Liner Conferences, as applied by one or the other Contracting Party to this Agreement. Non-conference liners will be free to operate in competition with a conference as long as they adhere to the principle of fair competition on a commercial basis;

(b) the parties affirm their commitment to a freely competitive environment as being an essential feature of the dry and liquid bulk trade.

2. In applying the principles of paragraph 1, the Parties shall:

(a) not introduce cargo sharing clauses in future bilateral agreements with third countries, other than in those exceptional circumstances where liner shipping companies from one or other Party to this Agreement would not otherwise have an effective opportunity to ply for trade to and from the third country concerned;

(b) prohibit cargo sharing arrangements in future bilateral agreements concerning dry and liquid bulk trade;

(c) abolish, upon entry into force of this Agreement, all unilateral measures, administrative, technical and other obstacles which could have restrictive or discriminatory effects on the free supply of services in international maritime transport.

3. With a view to assuring a coordinated development and progressive liberalization of transport between the Parties adapted to their reciprocal commercial needs, the conditions of mutual market access in air transport and in inland transport shall be dealt with by special transport agreements to be negotiated between the Parties after the entry into force of this Agreement.

4. Prior to the conclusion of the agreements referred to in paragraph 3, the Parties shall not take any measures or actions which are more restrictive or discriminatory as compared to the situation existing on the day preceding the day of entry into force of this Agreement.

5. During the transitional period, Poland shall progressively adapt its legislation including administrative, technical and other rules to that of the Community legislation existing at any time in the field of air and inland transport in so far as it serves liberalization purposes and mutual access to markets of the Parties and facilitates the movement of passengers and of goods.

6. In step with the common progress in the achievement of the objectives of this chapter, the Association Council shall examine ways of creating the conditions necessary for improving freedom to provide air and inland transport services.

Article 57

The provisions of Article 53 shall apply to the matters covered by this chapter.

CHAPTER IV

General provisions

Article 58

1. For the purpose of Title IV of this Agreement, nothing in the Agreement shall prevent the Parties from applying their laws and regulations regarding entry and stay, work, labour conditions and establishment of natural persons, and supply of services, provided that, in so doing, they do not apply them in a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific provision of this Agreement. This provision does not prejudice the application of Article 53.

2. The provisions of Chapters II, III and IV of Title IV shall be adjusted by decision of the Association Council in the light of the result of the negotiations on services taking place in the Uruguay Round and in particular to ensure that under any provision of the present Agreement a Party grants to the other Party a treatment no less favourable than that accorded under the provisions of a future GATS Agreement.

3. The exclusion of Community companies and nationals established in Poland in accordance with the provisions of Chapter II of Title IV from public aid granted by Poland in the areas of public education services, health related and social services and cultural services shall, for the duration of the transitional period referred to in paragraph 6, be deemed compatible with the provisions of Title IV and with the competition rules referred to in Title V.

TITLE V

PAYMENTS, CAPITAL, COMPETITION AND OTHER ECONOMIC PROVISIONS, APPROXIMATION OF LAWS

CHAPTER I

Current payments and movement of capital

Article 59

The Contracting Parties undertake to authorize, in freely convertible currency, any payments on the current account of balance of payments to the extent that the transaction underlying the payments concern movements of goods, services or persons between the Parties which have been liberalized pursuant to this Agreement.

Article 60

1. With regard to transactions on the capital account of balance of payments, from the entry into force of this Agreement, the Member States and Poland respectively

shall ensure the free movement of capital relating to direct investments made in companies formed in accordance with the laws of the host country and investments made in accordance with the provisions of Chapter II of Title IV, and the liquidation or repatriation of these investments and of any profit stemming therefrom. Notwithstanding the above provision, such free movement, liquidation and repatriation shall be ensured by the end of the first stage referred to in Article 6 for all investments linked to establishment of nationals establishing in Poland as self-employed persons pursuant to Chapter II of Title IV.

2. Without prejudice to paragraph 1, the Member States, as from the entry into force of this Agreement, and Poland as from the start of the second stage referred to in Article 6, shall not introduce any new foreign exchange restrictions on the movement of capital and current payments connected therewith between residents of the Community and Poland and shall not make the existing arrangements more restrictive.

3. The Parties shall consult each other with a view to facilitating the movement of capital between the Community and Poland in order to promote the objectives of this Agreement.

Article 61

1. During the first stage referred to in Article 6 the Contracting Parties shall take measures permitting the creation of the necessary conditions for the further gradual application of Community rules on the free movement of capital.

2. During the second stage referred to in Article 6 the Association Council shall examine ways of enabling Community rules on the movement of capital to be applied in full.

Article 62

With reference to the provisions of this chapter, and notwithstanding the provisions of Article 64, until a full convertibility of the Polish currency in the meaning of Article VIII of the International Monetary Fund is introduced, Poland may in exceptional circumstances apply exchange restrictions connected with the granting or taking up of short- and medium-term credits to the extent that such restrictions are imposed on Poland for the granting of such credits and are permitted according to Poland's status under the IMF.

Poland shall apply these restrictions in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. Poland shall inform the Association Council promptly of the introduction of such measures and of any changes therein.

CHAPTER II

Competition and other economic provisions

Article 63

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Poland:

- (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Poland as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European Community.

3. The Association Council shall, within three years of the entry into force of this Agreement, adopt by decision the necessary rules for the implementation of paragraphs 1 and 2.

Until these rules are adopted, the provisions of the Agreement on interpretation and application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade shall be applied as the rules for the implementation of paragraphs 1 (iii) and related parts of paragraph 2.

4. (a) For the purposes of applying the provisions of paragraph 1 (iii), the Parties recognize that during the first five years after the entry into force of this Agreement, any public aid granted by Poland shall be assessed taking into account the fact that Poland shall be regarded as an area identical to those areas of the Community described in Article 92 (3) (a) of the Treaty establishing the European Community. The Association Council shall, taking into account the economic situation of Poland, decide whether that period should be extended by further periods of five years.

(b) Each Party shall ensure transparency in the area of public aid, *inter alia* by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall

provide information on particular individual cases of public aid.

5. With regard to products referred to in Chapters II and III of Title III:

- the provisions of paragraph 1 (iii) do not apply,
- any practices contrary to paragraph 1 (i) should be assessed according to the criteria established by the Community on the basis of Articles 42 and 43 of the Treaty establishing the European Economic Community, and in particular of those established in Council Regulation No 26/62.

6. If the Community or Poland considers that a particular practice is incompatible with the terms of paragraph 1, and:

- is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Association Council or after 30 working days following referral for such consultation.

In the case of practices incompatible with paragraph 1 (iii) of this Article, such appropriate measures may, where the General Agreement on Tariffs and Trade applies thereto, only be adopted in accordance with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

7. Notwithstanding any provisions to the contrary adopted in accordance with paragraph 3, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.

8. This Article shall not apply to the products covered by the Treaty establishing the European Coal and Steel Community which are the subject of Protocol 2.

Article 64

1. The Parties shall endeavour to avoid the imposition of restrictive measures including measures relating to imports for balance of payments purposes. In the event of their introduction, the Party having introduced the same shall present to the other Party as soon as possible, a time schedule for their removal.

2. Where one or more Member States of the Community or Poland is in serious balance of payments difficulties, or under imminent threat thereof, the Community or Poland, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, adopt restrictive measures, including measures relating to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The Community or Poland, as the case may be, shall inform the other Party forthwith.

3. Any restrictive measures shall not apply to transfers related to investment and in particular to the repatriation of amounts invested or reinvested and of any kind of revenues stemming therefrom.

Article 65

With regard to public undertakings, and undertakings to which special or exclusive rights have been granted, the Association Council shall ensure that as from the third year following the date of entry into force of this Agreement, the principles of the Treaty establishing the European Economic Community, in particular Article 90, and the principles of the concluding document of the April 1990 Bonn meeting of the Conference on Security and Cooperation in Europe, in particular entrepreneurs' freedom of decision, are upheld.

Article 66

1. Poland shall continue to improve the protection of intellectual, industrial and commercial property rights in order to provide, by the end of the fifth year from the entry into force of this Agreement, a level of protection similar to that existing in the Community, including comparable means of enforcing such rights.

2. By the end of the fifth year from the entry into force of this Agreement, Poland shall apply to accede to the Munich Convention on the Grant of European Patents of 5 October 1973 and shall accede to the other multilateral conventions on intellectual, industrial and commercial property rights referred to in Annex XIII paragraph 1 to which Member States are Parties, or which are *de facto* applied by Member States.

Article 67

1. The Contracting Parties consider the opening up of the award of public contracts on the basis of non-discrimination and reciprocity, in particular in the GATT context, to be a desirable objective.

2. Polish companies as defined in Article 48, shall be granted access to contract award procedures in the

Community pursuant to Community procurement rules under a treatment no less favourable than that accorded to Community companies as of the entry into force of this Agreement.

Community companies as defined in Article 48 shall be granted access to contract award procedures in Poland under a treatment no less favourable than that accorded to Polish companies at the latest at the end of the transitional period referred to in Article 6.

Community companies established in Poland under the provisions of Chapter II of Title IV shall have, upon entry into force of the Agreement, access to contract award procedures under a treatment no less favourable than that accorded to Polish companies.

The Association Council shall periodically examine the possibility for Poland to introduce access to award procedures in Poland for all Community companies prior to the end of the transitional period.

3. As regards establishment, operations, supply of services between the Community and Poland, as well as employment and movement of labour linked to the fulfilment of public contracts, the provisions of Articles 37 to 58 are applicable.

CHAPTER III

Approximation of laws

Article 68

The Contracting Parties recognize that the major precondition for Poland's economic integration into the Community is the approximation of that country's existing and future legislation to that of the Community. Poland shall use its best endeavours to ensure that future legislation is compatible with Community legislation.

Article 69

The approximation of laws shall extend to the following areas in particular: customs law, company law, banking law, company accounts and taxes, intellectual property, protection of workers at the workplace, financial services, rules on competition, protection of health and life of humans, animals and plants, consumer protection, indirect taxation, technical rules and standards, transport and the environment.

Article 70

The Community shall provide Poland with technical assistance for the implementation of these measures which may include *inter alia*:

— the exchange of experts,

- the provision of information,
- organization of seminars,
- training activities,
- aid for the translation of Community legislation in the relevant sectors.

TITLE VI ECONOMIC COOPERATION

Article 71

1. The Community and Poland shall establish cooperation aimed at contributing to Poland's development. Such cooperation shall back up Poland's achievements and shall strengthen existing economic links on the widest possible foundation, to the benefit of both Parties.

2. Policies designed to bring about the economic and social development of Poland, in particular policies relating to industry including the mining sector, investment, agriculture, energy, transport, regional development and tourism should be guided by the principle of sustainable development. This entails ensuring that environmental considerations are fully incorporated into such policies from the outset.

These policies shall also take into account the requirements of sustainable social development.

3. Special attention must be devoted to measures capable of fostering cooperation between the countries of central and eastern Europe with a view to integrated development of the region.

Article 72

Industrial cooperation

1. Cooperation shall seek to promote the following in particular:

- industrial cooperation between economic operators in the Community and in Poland, with the particular aim of strengthening the private sector,
- Community participation in Poland's efforts in both public and private sectors to modernize and restructure its industry, which will effect the transition from a centrally planned system to a market economy under conditions which ensure that the environment is protected,
- the restructuring of individual sectors,
- the establishment of new undertakings in areas offering potential for growth.

2. Industrial cooperation initiatives take into account priorities determined by Poland. The initiatives should

seek in particular to establish a suitable framework for undertakings, to improve management know-how and to promote transparency as regards markets and conditions for undertakings.

Article 73

Investment promotion and protection

1. Cooperation shall aim to establish a favourable climate for private investment, both domestic and foreign, which is so essential to economic and industrial reconstruction in Poland.

2. The particular aims of cooperation shall be:

- for Poland to establish a legal framework which favours investment; this could be achieved where appropriate by the Member States and Poland extending agreements for the promotion and protection of investment,
- to implement suitable arrangements for the transfer of capital,
- to bring about better investment protection,
- to carry through deregulation and improve economic infrastructure,
- to exchange information on investment opportunities in the form of trade fairs, exhibitions, trade weeks and other events.

Article 74

Agro and industrial standards and conformity assessment

1. Cooperation shall aim in particular to reduce differences in standardization and conformity assessment.

2. To this end, cooperation shall seek:

- to comply with Community technical regulations and European standards concerning quality of industrial and agricultural food products,
- to promote the use of Community technical regulations and European standards and conformity assessment procedures,
- where appropriate, to achieve the conclusion of agreements on mutual recognition in these fields,
- to encourage Poland's participation in the work of specialized organizations (CEN, Cenelec, ETSI, EOTC).

3. The Community will provide Poland with technical assistance where appropriate.

Article 75

Cooperation in science and technology

1. The Parties shall undertake to promote cooperation in research and technological development. They shall devote special attention to the following:

- the exchange of scientific and technological information, including information on each other's science and technology policies and activities,
- the organization of joint scientific meetings (seminars and workshops),
- joint R&D activities aimed at encouraging scientific progress and the transfer of technology and know-how,
- training activities and mobility programmes for researchers and specialists from both sides,
- the development of an environment conducive to research and the application of new technologies and adequate protection of the intellectual property of the results of research,
- participation in the Community programmes in accordance with paragraph 3.

Technical assistance shall be provided where appropriate.

2. The Association Council shall determine the appropriate procedures for developing cooperation.

3. Cooperation under the Community's framework programme in the field of research and technological development shall be implemented according to specific arrangements to be negotiated and concluded in accordance with the procedures adopted by each Party.

Article 76

Education and training

1. Cooperation shall endeavour to raise the level of general education and professional qualifications in Poland, taking into consideration the priorities of Poland.

2. Cooperation shall comprise the following areas:

- reform of education and training,

- in-service training and continuous education,
- re-training and adaptation to the labour market,
- training in management abilities,
- teaching of Community languages,
- translation,
- provision of training equipment,
- promoting teaching in the field of European studies within the appropriate institutions.

3. There will be established institutional frameworks and plans of cooperation (starting with the European Training Foundation, when established, and Polish participation in Tempus). Polish participation in other Community programmes could also be considered in this context, in accordance with Community procedures.

4. Cooperation shall foster direct collaboration between educational institutions, and between educational institutions and enterprises, mobility and exchange of teachers, students and administrators, provide professional practice and training periods abroad, assist in developing curricula, elaborating teaching materials and equipping educational institutions.

Cooperation shall also aim at mutual recognition of periods of studies and diplomas.

In order to promote integration of Poland with Community level of educational establishments and research institutions, as stated in Article 75, the Community shall take appropriate measures to facilitate Poland's cooperation with relevant European institutions. This may include Poland's participation in the activities of these institutions as well as establishment of their filials in Poland. The objectives of the abovementioned establishments should concentrate on educating scholars, professionals and public servants to be involved in the process of European integration and cooperation with the Community institutions.

5. The principal objectives of cooperation on translation shall be:

- to train translators and develop the terminology bases (glossaries, Eurodicautom),
- to promote the use of Community standards and terminology,
- to develop an appropriate infrastructure for translation between Polish and the Community languages.

*Article 77***Agriculture and the agro-industrial sector**

1. Cooperation in this area shall have as its aim the increase of effectiveness of agriculture and the agro-industrial sector. It shall endeavour in particular to:

- develop private farms and distribution channels, methods of storage, marketing, etc,
- modernize the rural infrastructure (transport, water supply, telecommunications),
- rural espace planning, including construction and urban planning,
- improve productivity and quality by using appropriate methods and products; provide training and monitoring in the use of anti-pollution methods connected with inputs,
- develop and modernize processing firms and their marketing techniques,
- promote complementarity in agriculture,
- promote industrial cooperation in agriculture and the exchange of know-how, particularly between the private sectors in the Community and Poland,
- develop cooperation on health, animal and plant health, including veterinary legislation and inspection, vegetal and phytosanitary legislation with the aim of bringing about gradual harmonization with Community standards through assistance for training and the organization of checks.

2. To these ends, technical assistance shall be provided by the Community as appropriate.

*Article 78***Energy**

1. Cooperation shall take place within the framework of the principles of the market economy and develop against a background of progressive integration of the market of Poland and that of the Community.

2. Cooperation shall focus on the following in particular:

- modernization of infrastructure,
- improvement and diversification of supply,
- formulation and planning of energy policy,

- management and training for the energy sector,
- the development of energy resources,
- the promotion of energy saving and energy efficiency,
- the environmental impact of energy production and consumption,
- the nuclear energy sector,
- the electricity and gas sectors, including consideration of the possibility of interconnection of supply networks,
- the formulation of framework conditions for cooperation between undertakings in this sector,
- the transfer of technology and know-how,
- opening up the energy market to a greater degree; facilitating transit of gas and electricity.

*Article 79***Cooperation in the nuclear sector**

1. Cooperation in the nuclear field shall mainly cover the following topics:

- upgrading the nuclear law and regulation in Poland,
- nuclear safety, nuclear emergency preparedness and accident management,
- radiation protection, including environmental radiation monitoring,
- fuel cycle problems, safeguarding and physical protection of nuclear materials,
- radioactive waste management,
- decommissioning and dismantling of nuclear installations,
- decontamination.

2. Cooperation will include exchange of information and experience and R&D activities in accordance with Article 75.

*Article 80***Environment**

1. The Parties shall develop and strengthen their cooperation in the vital task of combating the deterioration of the environment, which they have judged to be a priority.

2. Cooperation shall centre on:

- effective monitoring of pollution levels,

- combating regional and transboundary air and water pollution,
- efficient energy production and consumption, safety of industrial plants,
- classification and safe handling of chemicals,
- water quality, particularly of cross-boundary waterways,
- waste reduction, recycling and safe disposal; implementation of the Basle Convention,
- the environmental impact of agriculture, soil erosion, the protection of forests and flora and fauna,
- land-use planning, including construction and urban planning,
- use of economic and fiscal instruments,
- global climate change.

3. To these ends, the Parties plan to cooperate particularly in the following areas:

- exchange of information and experts, including information and experts dealing with the transfer of clean technologies,
- training programmes,
- approximation of laws (Community standards),
- cooperation at regional level (including cooperation within the framework of the European Environment Agency, when established by the Community) and international level,
- development of strategies, particularly with regard to global and climatic issues.

Article 81

Transport

1. The Parties shall develop and step up cooperation in order to enable Poland to:

- restructure and modernize transport,
- facilitate the movement of passengers and goods and improve access to the transport market by removing administrative, technical and other obstacles,
- achieve operating standards comparable to those in the Community.

2. Cooperation shall include the following in particular:

- economic, legal and technical training programmes,
- the provision of technical assistance and advice, and the exchange of information (conferences and seminars).

3. Priority areas shall be the following:

- road transport, including the gradual easing of transit conditions,
- the management of railways and airports, including cooperation between the appropriate national authorities,
- the modernization, on major routes of common interest and trans-European links, of road, inland waterway, railway, port and airport infrastructure,
- land-use planning including construction and urban planning,
- the upgrading of technical equipment to meet Community standards, particularly in the fields of road-rail transport, multimodal transport and trans-shipment,
- the setting-up of consistent transport policies compatible with the transport policies applicable in the Community.

Article 82

Telecommunications

1. The Parties shall expand and strengthen cooperation in this area, and shall to this end initiate in particular the following actions:

- exchange information on telecommunications policies,
- exchange technical and other information and organize seminars, workshops and conferences for experts of both sides,
- conduct training and advisory operations,
- carry out transfers of technology,
- have the appropriate bodies from both sides carry out joint projects,
- promote European standards, systems of certification and regulatory approaches,
- promote new communications, services and facilities, particularly those with commercial applications.

2. These activities shall focus on the following priority areas:

- the modernization of Poland's telecommunications network and its integration into European and world networks,
- cooperation within the structures of European standardization,
- the integration of trans-European systems; the legal and regulatory aspects of telecommunications,
- the management of telecommunications in the new economic environment: organizational structures, strategy and planning, purchasing principles,
- land-use planning, including construction and urban planning.

Article 83

Banking, insurance and other financial services

1. The Parties shall cooperate on the adoption of a common set of rules and standards *inter alia* for accounting and for supervisory and regulatory systems of banking, insurance and financial sectors.
2. Both sides shall establish precise methods of facilitating the process of reform, in particular by:
 - contributing to the preparation of glossaries and the translation of Community and Polish legislation,
 - holding discussions and information meetings on the laws in force or being drafted in Poland and in the Community,
 - providing training.

Article 84

Monetary policy

At the request of the Polish authorities, the Community shall provide technical assistance designed to support the efforts of Poland towards the introduction of full convertibility of the Zloty and the gradual approximation of its policies to those of the European Monetary System. This will include informal exchange of information concerning the principles and the functioning of the European Monetary System.

Article 85

Money laundering

1. The Parties agree on the necessity of making every effort and cooperating in order to prevent the use of their financial systems for laundering of proceeds from criminal activities in general and drug offences in particular.

2. Cooperation in this area shall include administrative and technical assistance with the purpose of establishing suitable standards against money laundering equivalent to those adopted by the Community and international fora in this field, in particular the Financial Action Task Force (FATF).

Article 86

Regional development

1. The Parties shall strengthen cooperation between them on regional development and land-use planning.
2. To this end, any of the following measures are planned:
 - the provision of information for national, regional or local authorities on regional and land-use planning policy, and, where appropriate, the provision of assistance for the formulation of such policy,
 - joint action by regional and local authorities in the area of economic development,
 - the study of coordinated approaches for the development of border areas between the Community and Poland,
 - exchange visits to explore the opportunities for cooperation and assistance,
 - the exchange of civil servants,
 - the provision of technical assistance with special attention to the development of disadvantaged areas,
 - the establishment of programmes for the exchange of information and experience, by methods including seminars.

Article 87

Social cooperation

1. With regard to health and safety, cooperation between the Parties shall aim at improving the level of protection of the health and safety of workers, taking as a reference the level of protection existing in the Community, in particular through:
 - the provision of technical assistance,
 - the exchange of experts,
 - cooperation between firms,
 - information and training operations.
2. With regard to employment, cooperation between the Parties shall focus in particular on:
 - organization of the labour market,

- job-finding and careers advice services,
- planning and realization of regional restructuring programmes,
- encouragement of local employment development.

Cooperation in these fields shall be realized through actions such as the performance of studies, provision of the services of experts and information and training.

3. With regard to social security, cooperation between the Parties shall seek to adapt the social security system in Poland to the new economic and social situation, primarily by providing the services of experts and information and training.

Article 88

Tourism

The Parties shall step up and develop cooperation between them, in particular by:

- facilitating the tourist trade,
- stepping up the flow of information through international networks, data banks, etc,
- transferring know-how through training, exchanges, seminars,
- studying the opportunities for joint operations such as cross-frontier projects, town-twinning, etc.

Article 89

Small and medium-sized enterprises (SMEs)

1. The Parties shall aim to develop and strengthen small and medium-sized enterprises and cooperation between SMEs in the Community and Poland.
2. They shall encourage the exchange of information and know-how in the following areas:
 - bringing about the legal, administrative, technical, tax and financial conditions necessary to the establishment and expansion of SMEs and for cross-border cooperation,
 - the provision of the specialized services required by SMEs (management training, accounting, marketing, quality control, etc.) and the strengthening of agencies providing such services,
 - the establishment of appropriate links with Community operators with the aim of improving the flow of information to SMEs and promoting cross-

border cooperation (e.g. the Business Cooperation Network (BC-NET), Euro-Info Centres, conferences, etc).

Article 90

Information and the audiovisual media

1. The Parties shall take appropriate measures to stimulate an effective mutual exchange of information. Initial priority shall be given to programmes providing basic information about the Community for the general public, and specialized information for specific audiences in Poland; the latter shall include wherever possible access to Community computerized data bases.

2. The Parties shall cooperate to promote the audiovisual industry in Europe. In particular, the audiovisual sector in Poland may take part in the actions undertaken by the Community within the framework of the Media programme 1991 to 1995, under procedures to be agreed with the bodies responsible for managing each action, and in accordance with the provisions of the decision of the Council of the European Communities of 21 December 1990, which established the programme.

The Parties shall coordinate and where appropriate harmonize their policies concerning the regulation of cross-border broadcasting, technical norms in the audiovisual field, and the promotion of European audiovisual technology.

Article 91

Customs

1. The aim of cooperation shall be to guarantee compliance with all the provisions scheduled for adoption in connection with trade and to achieve the approximation of Poland's customs system to that of the Community, thus helping to ease the steps towards liberalization planned under this Agreement.

2. Cooperation shall include the following in particular:

- the exchange of information,
- the organization of seminars and placements,
- the development of cross-frontier infrastructure between the Parties,
- the introduction of the single administrative document and of an interconnection between the transit systems of the Community and Poland,
- the simplification of inspections and formalities in respect of the carriage of goods.

Technical assistance shall be provided where appropriate.

3. Without prejudice to further cooperation provided for in this Agreement, and in particular Article 94, the mutual assistance between administrative authorities of the Contracting Parties in customs matters shall take place in accordance with the provisions of Protocol 6.

Article 92

Statistical cooperation

1. Cooperation in this area shall have as its aim the development of an efficient statistical system to provide, in a rapid and timely fashion, the reliable statistics needed to plan and monitor the process of reform and to contribute to the development of private enterprise in Poland.

2. To these ends it shall in particular seek:

- to set up a reliable and independent statistical system,
- to bring about harmonization with international (and particularly Community) methods, standards and classifications,
- to provide the data needed to maintain and monitor economic reform,
- to provide private-sector economic operators with the appropriate macro-economic and micro-economic data,
- to guarantee the confidentiality of data.

3. Technical assistance shall be provided by the Community as appropriate.

Article 93

Economics

1. The Community and Poland will facilitate the process of economic reforms and integration by cooperating to improve understanding of the fundamentals of their respective economies and of devising and implementing economic policy in market economies.

2. To these ends the Community and Poland will:

- exchange information on macro-economic performance and prospects and on strategies for development,
- analyse jointly economic issues of mutual interest, including the framing of economic policy and the instruments for implementing it,
- through the programme of Action for Cooperation in Economics in particular, encourage extensive

cooperation among economists and managers in the Community and Poland, in order to speed up the transfer of know-how for the drafting of economic policies, and provide for wide dissemination of the results of policy-relevant research.

Article 94

Drugs

1. The cooperation is in particular aimed at increasing the efficiency of policies and measures to counter the supply and illicit traffic of narcotics and psychotropic substances and the reduction of abuse of these products.

2. The Contracting Parties shall agree on the necessary methods of cooperation to attain these objectives, including the modalities of the implementation of common actions. Their actions will be based on consultation on and close coordination of the objectives and the policy measures in the fields targeted in paragraph 1.

3. The cooperation between the Contracting Parties will comprise technical and administrative assistance which could deal in particular with the following areas: the drafting and implementation of national legislation; the creation of institutions and information centres and of social and health centres; the training of personnel and research; the prevention of diversion of precursors used for the purpose of illicit manufacture of narcotic drugs or psychotropic substances.

The Parties may agree to include other areas.

TITLE VII

CULTURAL COOPERATION

Article 95

1. The Parties agree to promote cultural cooperation. Where appropriate, Community cultural cooperation programmes, or those of one or more Member States, may be extended to Poland and additional actions of mutual interest shall be developed.

2. The areas of cooperation may include in particular:

- translation of literary works,
- conservation and restoration of historic and cultural monuments and sites,

- training of persons working in the cultural field,
- cultural events with a European character.

TITLE VIII

FINANCIAL COOPERATION

Article 96

In order to achieve the objectives of this Agreement and in accordance with Articles 97, 98, 100 and 101, Poland shall benefit from temporary financial assistance from the Community in the form of grants and loans to accelerate the economic transformation of Poland and to help Poland to cope with the economic and social consequences of structural readjustment.

Article 97

This financial assistance shall be covered by:

- the operation Phare measures provided for in Council Regulation (EEC) No 3906/89, as amended, until the end of 1992; thereafter grants will be made available by the Community, either within the framework of the operation Phare on a multiannual basis, or within a new financial multiannual framework established by the Community following consultations with Poland and taking into account the considerations set out in Articles 100 and 101,
- the loan(s) provided by the European Investment Bank until the expiry date of the availability thereof. Poland shall have access to European Investment Bank loans according to the provisions of Article 18 of the Statute of the Bank for subsequent years; following consultations with Poland the Community shall fix the maximum amount and period of availability of loans from the European Investment Bank for Poland.

Article 98

The objectives and the areas of the Community's financial assistance shall be laid down in an indicative programme to be agreed between the two Parties. The Parties shall inform the Association Council.

Article 99

1. The Community shall, in case of special need, taking into account the availability of all financial resources, on request of Poland and in coordination with international financial institutions, in the context of the G-24, examine the possibility of granting temporary financial assistance:

- to support measures with the aim of stabilizing and maintaining the convertibility of the zloty,

- to support medium-term stabilization and economic restructuring efforts, including balance of payments support.

2. This financial assistance is subject to Poland's presentation of IMF supported programmes in the context of G-24, as appropriate, for convertibility and/or for restructuring its economy, to the Community's acceptance thereof, to Poland's continued adherence to these programmes and, as an ultimate objective, to rapid transition to reliance on finance from private sources.

3. The Association Council will be informed of the conditions under which this assistance will be provided and of the respect of the obligations undertaken by Poland concerning such assistance.

Article 100

The Community financial assistance shall be evaluated in the light of the needs which arise and of Poland's development level, and taking into account established priorities and the absorption capacity of the Polish economy, the ability to repay loans and accomplishment of a market economy system and restructuring in Poland.

Article 101

In order to permit optimum use of the resources available, the Contracting Parties shall ensure that Community contributions are made in close coordination with those from other sources such as the Member States, other countries including the G-24 and international financial institutions, such as the International Monetary Fund, the International Bank for Reconstruction and Development and the European Bank for Reconstruction and Development.

TITLE IX

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

Article 102

An Association Council is hereby established which shall supervise the implementation of this Agreement. It shall meet at ministerial level once a year and when circumstances require. It shall examine any major issues arising within the framework of this Agreement and any other bilateral or international issues of mutual interest.

Article 103

1. The Association Council shall consist of the members of the Council of the European Communities and members of the Commission of the European Communities, on the one hand, and of members of the Government of Poland, on the other.

2. Members of the Association Council may arrange to be represented, in accordance with the conditions to be laid down in its rules of procedure.

3. The Association Council shall establish its rules of procedure.

4. The Association Council shall be presided in turn by a member of the Council of the European Communities and a member of the Government of Poland, in accordance with the provisions to be laid down in its rules of procedure.

Article 104

The Association Council shall, for the purpose of attaining the objectives of this Agreement, have the power to take decisions in the cases provided for therein. The decisions taken shall be binding on the Parties which shall take the measures necessary to implement the decisions taken. The Association Council may also make appropriate recommendations.

It shall draw up its decisions and recommendations by agreement between the two Parties.

Article 105

1. Each of the two Parties may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.

2. The Association Council may settle the dispute by means of a decision.

3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.

4. In the event of it not being possible to settle the dispute in accordance with paragraph 2, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months. For the application of this procedure, the Community and the Member States shall be deemed to be one Party to the dispute.

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each party to the dispute must take the steps required to implement the decision of the arbitrators.

Article 106

1. The Association Council shall be assisted in the performance of its duties by an Association Committee composed of representatives of the members of the Council of the European Communities and of members of the Commission of the European Communities on the one hand and of representatives of the Government of Poland on the other, normally at senior civil servant level.

In its rules of procedure the Association Council shall determine the duties of the Association Committee, which shall include the preparation of meetings of the Association Council, and how the Committee shall function.

2. The Association Council may delegate to the Association Committee any of its powers. In this event the Association Committee shall take its decisions in accordance with the conditions laid down in Article 104.

Article 107

The Association Council may decide to set up any other special committee or body that can assist it in carrying out its duties.

In its rules of procedure, the Association Council shall determine the composition and duties of such committees or bodies and how they shall function.

Article 108

An Association Parliamentary Committee is hereby established. It shall be a forum for Members of the Polish Parliament and the European Parliament to meet and exchange views. It shall meet at intervals which it shall itself determine.

Article 109

1. The Association Parliamentary Committee shall consist of members of the European Parliament, on the one hand, and of members of the Polish Parliament, on the other.

2. The Association Parliamentary Committee shall establish its Rules of Procedure.

3. The Association Parliamentary Committee shall be presided each in turn by the European Parliament and the Polish Parliament, in accordance with the provisions to be laid down in its Rules of Procedure.

Article 110

The Association Parliamentary Committee may request relevant information regarding the implementation of this Agreement from the Association Council, which shall then supply the Committee with the requested information.

The Association Parliamentary Committee shall be informed of the decisions of the Association Council.

The Association Parliamentary Committee may make recommendations to the Association Council.

Article 111

Within the scope of this Agreement, each Party undertakes to ensure that natural and legal persons of the other Party have access free of discrimination in relation to its own nationals to the competent courts and

administrative organs in the Community and Poland to defend their individual rights and their property rights, including those concerning intellectual, industrial and commercial property.

Article 112

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

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

Article 113

1. In the fields covered by this Agreement and without prejudice to any special provisions contained therein:

- the arrangements applied by Poland in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms,
- the arrangements applied by the Community in respect of Poland shall not give rise to any discrimination between Polish nationals or its companies or firms.

2. The provisions of paragraph 1 are without prejudice to the right of the Contracting Parties to apply the relevant provisions of their fiscal legislation to taxpayers who are not in identical situations as regards their place of residence.

Article 114

Products originating in Poland shall not enjoy more favourable treatment when imported into the Community than that applied by Member States among themselves.

The treatment granted to Poland under Title IV and Chapter I of Title V shall not be more favourable than that accorded by Member States among themselves.

Article 115

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, it shall supply the Association Council with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement. These measures shall be notified immediately to the Association Council and shall be the subject of consultations within the Association Council if the other Party so requests.

Article 116

This Agreement shall not, until equivalent rights for individuals and economic operators have been achieved under this Agreement, affect rights assured to them through existing agreements binding one or more Member States, on the one hand, and Poland, on the other.

Article 117

Protocols 1, 2, 3, 4, 5, 6 and 7 and Annexes I to XIII shall form an integral part of this Agreement.

Article 118

This Agreement is concluded for an unlimited period.

Either Party may denounce this Agreement by notifying the other Party. This Agreement shall cease to apply six months after the date of such notification.

Article 119

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the European Economic Community, the European Atomic

Energy Community, and the European Coal and Steel Community are applied and under the conditions laid down in those Treaties and, on the other hand, to the territory of the Republic of Poland.

Article 120

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Portuguese languages, each of these texts being equally authentic.

Article 121

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

This Agreement shall enter into force on the first day of the second month following the date on which the Contracting Parties notify each other that the procedures referred to in the first paragraph have been completed.

Upon its entry into force, this Agreement shall replace the Agreement between the European Economic Community and the Republic of Poland on trade and

economic and commercial cooperation signed in Brussels on 19 September 1989, and the Protocol between the European Coal and Steel Community and the Republic of Poland signed in Brussels on 16 October 1991.

Article 122

In the event that, pending the completion of the procedures necessary for the entry into force of this Agreement, the provisions of certain parts of this Agreement, in particular those relating to the movement of goods, are put into effect in 1992 by means of an Interim Agreement between the Community and Poland, the Contracting Parties agree that, in such circumstances for the purposes of Title III, Articles 63, 65 and 66 of this Agreement and Protocols 1, 2, 3, 4, 5, 6 and 7 hereto, the terms 'date of entry into force of this Agreement' shall mean:

- the date of entry into force of the Interim Agreement in relation to obligations taking effect on that date, and
- 1 January 1992 in relation to obligations taking effect after the date of entry into force by reference to the date of entry into force.

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Acuerdo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne aftale.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Abkommen gesetzt.

Εἰς πίστωση τῶν ἀνωτέρω, οἱ υπογεγραμμένοι πληρεξούσιοι ἔθεσαν τῆς υπογραφῆς τοὺς στὴν παρούσα συμφωνία.

In witness whereof the undersigned plenipotentiaries have signed this Agreement.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent accord.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente accordo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Overeenkomst hebben gesteld.

Em fé do que, os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente Acordo.

Na dowod czego pełnomocnicy złożyli swoje podpisy pod niniejszą umową.

Hecho en Bruselas, el dieciséis de diciembre de mil novecientos noventa y uno.

Udfærdiget i Bruxelles, den sekstende december nitten hundrede og enoghalvfems.

Geschehen zu Brüssel am sechzehnten Dezember neunzehnhunderteinundneunzig.

Έγινε στῆς Βρυξέλλες, στῆς δέκα ἕξι Δεκεμβρίου χίλια εννιακόσια ενενήντα ένα.

Done at Brussels on the sixteenth day of December in the year one thousand nine hundred and ninety-one.

Fait à Bruxelles, le seize décembre mil neuf cent quatre-vingt-onze.

Fatto a Bruxelles, addì sedici dicembre millenovecentonovantuno.

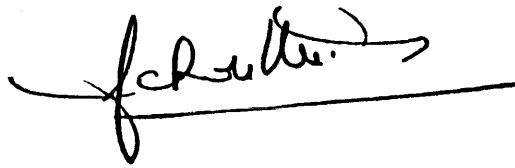
Gedaan te Brussel, de zestiende december negentienhonderd eenennegentig.

Feito em Bruxelas, em dezasseis de Dezembro de mil novecentos e noventa e um.

Sporządzono w Brukseli dnia szesnastego grudnia roku tysiąc dziewięćset dziewięćdziesiątego pierwszego.

Pour le royaume de Belgique

Voor het Koninkrijk België



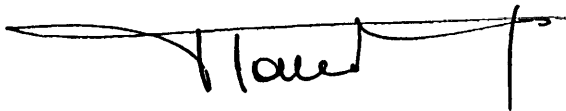
På Kongeriget Danmarks vegne



Für die Bundesrepublik Deutschland



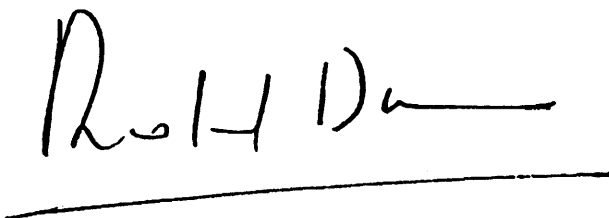
Για την Ελληνική Δημοκρατία



Por el Reino de España



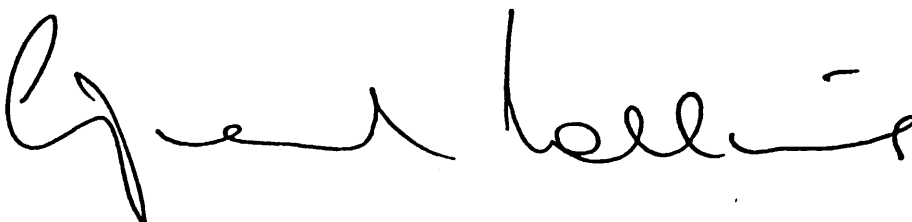
Pour la République française



Robert Durieux

For Ireland

Thar cheann Na hÉireann



Gearoid Hollis

Per la Repubblica italiana



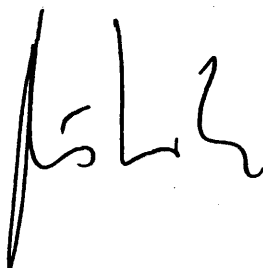
J. De Michelis

Pour le Grand-Duché de Luxembourg



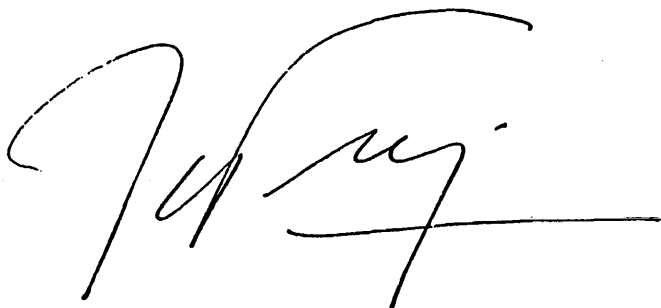
J. De Michelis

Voor het Koninkrijk der Nederlanden



J. De Michelis

Pela República Portuguesa



For the United Kingdom of Great Britain and Northern Ireland



Por el Consejo y la Comisión de las Comunidades Europeas

For Rådet og Kommissionen for De Europæiske Fællesskaber

Für den Rat und die Kommission der Europäischen Gemeinschaften

Για το Συμβούλιο και την Επιτροπή των Ευρωπαϊκών Κοινοτήτων

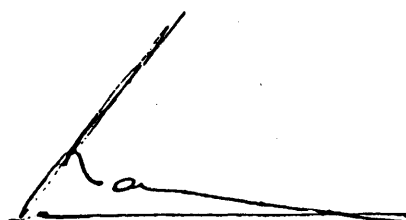
For the Council and the Commission of the European Communities

Pour le Conseil et la Commission des Communautés européennes

Per il Consiglio e la Commissione delle Comunità europee

Voor de Raad en de Commissie van de Europese Gemeenschappen

Pelo Conselho e pela Comissão das Comunidades Europeias



Za Rzeczpospolitą Polską



ANNEX I

List of products referred to in Articles 8 and 18 of the Agreement

CN code	Description
ex 3502	Albumins, albuminates and other albumin derivatives:
ex 3502 10	– Egg albumin:
	-- Other:
3502 10 91	---- Dried (for example, in sheets, scales, flakes, powder)
3502 10 99	---- Other
ex 3502 90	– Other:
	-- Albumins, other than egg albumin:
	---- Milk albumin (lactalbumin):
3502 90 51	----- Dried (for example, in sheets, scales, flakes, powder)
3502 90 59	----- Other
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
5201 00	Cotton, not carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

ANNEX IIa

Basic products on which customs duty will be reduced by 50 %
when the Agreement enters into force and will be abolished on
1 January 1993

CN code 1991

2501 00 31		7202 49 90
2501 00 51		7202 50 00
2501 00 91		7202 70 00
2501 00 99		7202 80 00
2503 90 00		7202 91 00
2511 20 00		7202 92 00
2513 19 00		7202 93 00
2513 29 00		7202 99 30
2516 12 10		7202 99 80
2516 22 10		7602 00 19
2516 90 10		7903
2518 20 00		8101 10 00
2518 30 00		8101 91 10
2526 20 00		8101 91 90
2530 40 00		8102 10 00
2804 61 00		8102 91 10
2804 69 00		8102 91 90
2805 11 00		8103 10 10
2805 19 00		8103 10 90
2805 21 00		8104 11 00
2805 22 00		8104 19 00
2805 30 10		8107 10 00
2805 30 90		8108 10 10
2805 40 10		8108 10 90
2818 20 00		8109 10 10
2818 30 00		8109 10 90
ex 2844 30 11	Raw cermet, waste or scrap	8110 00 11
2844 30 19		8110 00 19
ex 2844 30 51	Raw cermet, waste or scrap	8111 00 11
3201 20 00		8111 00 19
3201 30 00		8112 20 31
3201 90 10		8112 20 39
ex 3201 90 90	Other extracts of vegetable origin	8112 30 10
4104 10 91		8112 40 11
4105 11 91		8112 40 19
4105 11 99		8112 91 10
4105 12 10		8112 91 31
4105 12 90		8112 91 39
4105 19 10		8112 91 90
4105 19 90		8113 00 10
4106 11 90		
4106 12 00		
4106 19 00		
4107 10 10		
4107 29 10		
4107 90 10		
4403 10 10		
7202 19 00		
7202 30 00		
7202 41 10		
7202 41 90		
7202 49 10		
7202 49 50		

ANNEX IIb

Basic products on which customs duty will be reduced by 20 %
per year when the Agreement enters into force and will be
abolished on 31 December 1995

CN code 1991

7202 21 10
7202 21 90
7202 29 00
7601
7801
7901

ANNEX III

CN code 1991	Basic tariff quota (¹) (²)	Basic tariff ceiling (¹) (²)	(1)	(2)	(3)
	(ECU 1 000)	(ECU 1 000)	(1)	(2)	(3)
2523		7 464			
2813 10 00		431			
2814		7 166			
2815 11 00 2815 12 00		938			
2817 00 00		636			
2818 10 00		2 863			
2819		882			
2823 00 00		2 521			
2833 25 00		578			
2836 20 00 2836 30 00		3 780			
2839 19 00		458			
2903 21 00		2 205			
2903 22 00		188			
2903 61 00		417			
2905 11 00		8 820			
2905 14 90		772			
2905 16 10		538			
2905 31 00		3 969			
2907 15 00		661			
2918 11 00*10 (⁴) -----		331			
			2918 14 00		368
			2918 22 00		188
			2921 41 00		2 225
			2921 43 90		242
			2924 29 30		383
			2926 10 00		2 994
			2933 61 00		938
			2933 71 00		3 048
			2933 90 10		201
			2935 00 00		4 725
			3102 10 10	399	
			3102 10 91 3102 10 99 3102 21 00 3102 29 10 3102 29 90 3102 50 90 3102 60 00 3102 70 00 3102 90 00		276
			3102 30 10 3102 30 90		1 071
			3102 40 10 3102 40 90		2 420
			3102 80 00		1 352
			3103 10 00		2 730
			3105		4 830
			3501		5 653
			3602		290
			3802 10 00		882
			3901 10 90		6 249

(¹) Imports in excess of these quotas shall attract customs duties in the manner set out in the Agreement.

(²) For imports in excess of these ceilings, the Community may reintroduce customs duties in the manner set out in the Agreement.

(³) These amounts will be increased by 20 % per year from the date of entry into force of the Agreement.

(⁴) See the Annex for the description of the product concerned.

(1)	(2)	(3)	(1)	(2)	(3)
3901 20 00		13 125	4202 12 11		4 200
3903		4 520	4202 12 19		
3915 20 00			4202 22 10		
3920 30 00			4202 32 10		
3920 99 50			4202 92 11		
3904 10 00		5 250	4202 92 15		
3904 21 00			4202 92 19		
3904 22 00			4202 11 10		6 300
3912 20 19		525	4202 11 90		
3912 20 90			4202 12 91		
3916 90 90*10 (*)-----		1 155	4202 12 99		
3917 29 19*10 (*)-----			4202 19 91		
3920 71 11			4202 19 99		
3920 71 19			4202 21 00		
3920 71 90			4202 22 90		
4011 40 00		4 079	4202 29 00		
4011 50 10			4202 31 00		
4011 50 90			4202 32 90		
4013 20 00			4202 39 00		
4013 90 10			4202 91 10		
4011 10 00		6 300	4202 91 50		
4011 20 00			4202 91 90		
4011 30 90			4202 92 91		
4011 91 00			4202 92 95		
4011 99 00			4202 92 99		
4012 10 90			4202 99 10		
4012 20 90			4202 99 90		
4012 90 10			4203 10 00		6 615
4012 90 90			4203 21 00		
4013 10 10			4203 29 91		
4013 10 90			4203 29 99		
4013 90 90			4203 30 00		
4104 10 95		8 269	4203 40 00		
4104 10 99			4203 29 10	3 308	
4104 31 11			4302 30 10		2 415
4104 31 19			4303		
4104 31 30			4411	4 000	
4104 31 90			6401	546	
4104 39 10			6402		
4104 39 90			6403	2 875	
4105 20 00		2 646	6404	1 103	
4106 20 00		2 756	6405 90 10		
			6405 10 90		3 570
			6405 20 91		
			6405 20 99		
			6405 90 90		
			6908		3 833
			6911	578	

(1)	(2)	(3)	(1)	(2)	(3)
6913		5 513	7211 30 90 7211 49 99		
7004		1 420	7215 10 00 7215 40 00		
7005		882	7218 90 30 7218 90 91 7218 90 99		
7010 90 21 7010 90 31 7010 90 41 7010 90 43 7010 90 45 7010 90 47 7010 90 51 7010 90 53 7010 90 55 7010 90 57 7010 90 61 7010 90 67 7010 90 71 7010 90 77 7010 90 81 7010 90 87 7010 90 99		4 874	7219 90 91 7219 90 99 7220 20 31 7220 20 39 7220 20 51 7220 20 59 7220 20 91 7220 20 99 7220 90 19 7220 90 90 7222 20 11 7222 20 19 7222 20 91 7222 20 99 7222 30 51 7222 30 59 7222 30 91 7222 30 99 7222 40 91 7222 40 93 7222 40 99		
7012 00		595	7223 00		
7013	3 150		7224 90 19 7224 90 91 7224 90 99		
7014 00 00		551	7225 20 90 7225 90 90		
7207 19 39 7207 20 79		453	7226 10 91 7226 10 99 7226 20 39 7226 20 59 7226 20 79 7226 20 90 7226 92 91 7226 92 99 7226 99 19 7226 99 39 7226 99 90		
7216 60 11 7216 60 19 7216 60 90 7216 90 50 7216 90 60 7216 90 91 7216 90 93 7216 90 95 7216 90 97 7216 90 98			7228 10 50 7228 10 90 7228 20 50 7228 20 80 7228 40 00 7228 50 10 7228 50 90 7228 60 90 7228 70 91 7228 70 99		
7217 11 10 7217 11 91 7217 11 99 7217 12 10 7217 12 90 7217 13 11 7217 13 19 7217 13 91 7217 13 99 7217 19 10 7217 19 90 7217 21 00 7217 22 00 7217 23 00 7217 29 00		1 913	7229		
7207 20 39 7207 20 90*10 (*) -----		3 859			

(1)	(2)	(3)	(1)	(2)	(3)	
7304 10 10	8 269		7407 22 10*90 (*)-----			
7304 10 30			7407 22 90*90 (*)-----			
7304 10 90			7407 29 00*90 (*)-----			
7304 20 91						
7304 20 99				7408 11 00		
7304 31 91				7408 19 10		
7304 31 99				7408 19 90		
7304 39 10				7408 21 00		
7304 39 51				7408 22 10		
7304 39 59				7408 22 90		
7304 39 91				7408 29 10		
7304 39 93				7408 29 90		
7304 39 99						
7304 41 90						
7304 49 10				7407 21 90*10 (*)-----		3 308
7304 49 91				7407 22 10*10 (*)-----		
7304 49 99				7407 22 90*10 (*)-----		
7304 51 11				7407 29 00*10 (*)-----		
7304 51 19						
7304 51 91				7411		
7304 51 99						
7304 59 10						
7304 59 31				7409		2 823
7304 59 39						
7304 59 91						
7304 59 93						
7304 59 99			8201 10 00		148	
7304 90 90						
7305 11 00			8482 10 10		2 205	
7305 12 00						
7305 19 00						
7305 20 10			8516 50 00		2 819	
7305 20 90						
7305 31 00						
7305 39 00			8528 10 40		4 410	
7305 90 00			8528 10 50			
			8528 10 71			
			8528 10 73			
			8528 10 75			
			8528 10 78			
			8527 11 10		4 410	
			8527 11 90			
			8527 21 10			
			8527 21 90			
			8527 29 00			
			8527 31 10			
			8527 31 91			
			8527 31 99			
			8527 32 90			
			8527 39 10			
			8527 39 91			
			8527 39 99			
			8527 90 91			
			8527 90 99			
			8528 10 61			
			8528 10 69			
			8528 10 80			
			8528 10 91			
			8528 10 98			
			8528 20 20			
			8528 20 71			
			8528 20 73			
			8528 20 79			
			8528 20 91			
			8528 20 99			
7310 29 90*10 (*)-----		389				
7317		1 465				
7407 10 00		11 707				
7407 21 10						
7407 21 90*90 (*)-----						

(1)	(2)	(3)	(1)	(2)	(3)
8529 10 20			8703 21 10		125 000
8529 10 31			8703 22 11		
8529 10 39			8703 22 19		
8529 10 40			8703 23 11		
8529 10 50			8703 23 19		
8529 10 70			8703 31 10		
8529 10 90			8703 32 11		
8529 90 70			8703 32 19		
8529 90 99 (a)			8703 33 11*10 (*) -----		
			8703 33 19*10 (*) -----		
			8703 90 90*11 (*) -----		
8539 10 90		1 874			
8539 21 30			8704 21 91		4 410
8539 21 91			8704 31 91		
8539 21 99					
8539 22 10			8704 22 91	8 820	
8539 22 90			8704 22 99		
8539 29 31			8704 23 91		
8539 29 39			8704 23 99		
8539 29 91					
8539 29 99					
8540 11 10		2 646	9003		4 410
8540 11 30					
8540 11 50					
8540 11 80					
8540 91 00		5 513	9105		5 182
8540 99 00					
8541 10 10			9401 20 00		14 681
8541 10 91			9401 30 10		
8541 10 99			9401 30 90		
8541 21 10			9401 40 00		
8541 21 90			9401 50 00		
8541 29 10			9401 61 00		
8541 29 90			9401 69 00		
8541 30 10			9401 71 00		
8541 30 90			9401 79 00		
8541 40 10			9401 80 00		
8541 50 10			9401 90 90		
8541 50 90					
8541 90 00			9403 10 10		69 126
8542			9403 10 51		
			9403 10 59		
8545 11 00		4 297	9403 10 91		
8545 20 00			9403 10 93		
8545 19 90			9403 10 99		
8545 90 90			9403 20 91		
			9403 20 99		
			9403 30 11		
8545 19 10		318	9403 30 19		
			9403 30 91		
			9403 30 99		
			9403 40 00		
8701 20	3 638		9403 50 00		
			9403 60 10		
			9403 60 30		
			9403 60 90		
			9403 70 90		
8702 10 11	1 103		9403 90 10		
8702 10 19			9403 90 30		
			9403 90 90		
			9405 91 19		1 050

(a) As from 1 August 1991 this heading is replaced by 8529 90 70 and 8529 90 98.

(1)	(2)	(3)	(1)	(2)	(3)
9603 29 10		2 100	9503	11 025	
9603 29 30					
9603 29 90					
9603 30 10					
9603 30 90			9405 30 00		4 200
9603 40 10			9505		
9603 90 91					

*Annex to Annex III***Extracts from headings**

2918 11 00*10	Lactic acid
3916 90 90*10	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of regenerated cellulose
3917 29 19*10	Tubes, pipes and hoses, and fittings therefor (for example joints, elbows, flanges), of regenerated cellulose
7207 20 90*10	Steel containing by weight 0,6 % or more of carbon
7310 29 90*10	Jerry cans of a nominal capacity of 20 litres, with a wall thickness of 0,5 mm or more and of a capacity of less than 50 litres
7407 21 90*10	Hollow profiles of copper-zinc base alloys (brass)
7407 22 10*10	Hollow profiles of copper-nickel base alloys (cupro-nickel)
7407 22 90*10	Hollow profiles of copper-nickel-zinc base alloys (nickel silver)
7407 21 90*90	Profiles of copper-zinc base alloys (brass), not hollow
7407 22 10*90	Profiles of copper-nickel base alloys (cupro-nickel), not hollow
7407 22 90*90	Hollow profiles of copper-nickel-zinc base alloys (nickel silver), not hollow
7407 29 00*10	Profiles of copper, zinc, brass base, not hollow
7407 29 00*90	Other profiles, not hollow
8703 33 11*10	Motor caravans, new, of a cylinder capacity exceeding 2 500 cm ³ but not exceeding 3 000 cm ³
8703 33 19*10	Other vehicles, new, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm ³ but not exceeding 3 000 cm ³
8703 90 90*11	Vehicles other than with electric motors, new, of a cylinder capacity not exceeding 3 000 cm ³

ANNEX IVa

Industrial products (CN 25-97)

2501 00 10	2523 10 00	2704 00 19	2903 40 10	3003 39 00
2501 00 31	2523 21 00	2704 00 30	2903 40 20	3003 40 00
2502 00 00	2523 29 00	2704 00 90	2903 40 30	3003 90 10
2503 10 00	2523 30 00	2705 00 00	2903 40 40	3003 90 90
2503 90 00	2523 90 10	2706 00 00	2903 40 50	3004 10 10
2504 10 00	2523 90 30	2708 10 00	2903 40 61	3004 10 90
2504 90 00	2523 90 90	2708 20 00	2903 40 69	3004 20 10
2505 10 00	2524 00 10	2709 00 10	2903 40 70	3004 20 90
2505 90 00	2524 00 30	2709 00 90	2903 40 80	3004 31 10
2506 10 00	2524 00 90	2711 11 00	2903 40 91	3004 31 90
2506 21 00	2525 10 00	2711 12 19	2903 40 92	3004 32 10
2506 29 00	2525 20 00	2711 12 91	2903 40 98	3004 32 90
2507 00 10	2525 30 00	2711 12 93	2907 11 00	3004 39 10
2507 00 90	2526 10 00	2711 12 99	2907 12 00	3004 39 90
2508 10 00	2526 20 00	2711 13 10	2907 14 00	3004 40 10
2508 20 00	2527 00 00	2711 13 30	2907 19 10	3004 40 90
2508 30 00	2528 10 00	2711 13 90	2907 19 90	3004 50 10
2508 40 00	2528 90 00	2711 14 00	2936 10 00	3004 50 90
2508 50 00	2529 10 00	2711 19 00	2936 21 00	3004 90 11
2508 60 00	2529 21 00	2711 21 00	2936 22 00	3004 90 19
2508 70 00	2529 22 00	2711 29 00	2936 23 00	3004 90 91
2509 00 00	2529 30 00	2714 10 00	2936 24 00	3004 90 99
2510 10 00	2530 10 00	2714 90 00	2936 25 00	3006 10 10
2510 20 00	2530 20 00	2716 00 00	2936 26 00	3006 10 90
2511 10 00	2530 30 00		2936 27 00	3006 20 00
2511 20 00	2530 40 00	2801 20 00	2936 28 00	3006 30 00
2512 00 00	2530 90 00	2801 30 10	2936 29 10	3006 40 00
2513 11 00		2802 00 00	2936 29 30	3006 50 00
2513 19 00	2601 11 00	2803 00 10	2936 29 90	3006 60 11
2513 21 00	2601 12 00	2803 00 30	2936 90 11	3006 60 19
2513 29 00	2601 20 00	2803 00 90	2936 90 19	3006 60 90
2514 00 00	2602 00 00	2804 10 00	2936 90 90	
2515 11 00	2603 00 00	2804 21 00	2941 10 00	
2515 12 00	2604 00 00	2804 29 00	2941 20 10	3807 00 10
2515 20 00	2605 00 00	2804 40 00	2941 20 90	3807 00 90
2516 11 00	2606 00 00	2804 50 90	2941 30 00	
2516 12 10	2607 00 00	2804 80 00	2941 40 00	4001 10 00
2516 12 90	2608 00 00	2804 90 00	2941 50 00	4001 21 00
2516 21 00	2609 00 00	2805 11 00	2941 90 00	4001 22 00
2516 22 10	2610 00 00	2805 19 00		4001 29 10
2516 22 90	2611 00 00	2805 30 90	3001 10 10	4001 29 90
2516 90 10	2612 10 10	2805 40 10	3001 10 90	4001 30 00
2516 90 91	2612 10 90	2805 40 90	3001 20 10	
2516 90 99	2612 20 10	2844 10 00	3001 20 90	4401 10 00
2517 10 10	2612 20 90	2844 20 11	3001 90 10	4401 21 00
2517 10 90	2613 10 00	2844 20 19	3001 90 91	4401 22 00
2517 20 00	2613 90 00	2844 20 91	3001 90 99	4401 30 10
2517 30 00	2614 00 10	2844 20 99	3002 10 10	4401 30 90
2517 41 00	2614 00 90	2844 30 19	3002 10 91	4402 00 00
2517 49 00	2615 10 00	2844 30 59	3002 10 95	4403 10 10
2518 10 00	2615 90 10	2844 30 90	3002 10 99	4403 10 91
2518 20 00	2615 90 90	2844 40 00	3002 20 00	4403 10 99
2518 30 00	2616 10 00	2844 50 00	3002 31 00	4403 20 00
2519 10 00	2616 90 00		3002 39 00	4403 31 00
2519 90 10	2617 10 00	2901 10 90	3002 90 10	4403 32 00
2519 90 30	2617 90 00	2901 21 00	3002 90 30	4403 33 00
2519 90 90		2901 22 00	3002 90 50	4403 34 10
2520 10 00	2702 10 00	2901 23 00	3002 90 90	4403 34 30
2520 20 10	2702 20 00	2901 24 00	3003 10 00	4403 34 50
2520 20 90	2703 00 00	2901 29 10	3003 20 00	4403 34 70
2521 00 00	2704 00 11	2901 29 90	3003 31 00	4403 34 90

4403 35 10	5102 10 50	7106 92 10	8112 20 31	8412 31 90
4403 35 90	5102 10 90	7106 92 91	8112 20 39	8412 39 10
4403 91 00	5102 20 00	7106 92 99	8112 30 10	8412 39 90
4403 92 00	5103 10 10	7107 00 00	8112 40 11	8412 80 10
4403 99 10	5103 10 90		8112 40 19	8412 80 91
4403 99 90	5103 20 10	7201 10 11	8112 91 10	8412 80 99
4407 10 79	5103 20 91	7201 10 19	8112 91 31	8416 10 10
	5103 20 99	7201 10 30	8112 91 39	8416 10 90
4501 10 00	5103 30 00	7201 10 90	8112 91 90	8416 20 00
4501 90 00	5104 00 00	7201 20 00	8112 99 90	8416 30 00
4502 00 00	5105 10 00	7201 30 10		8416 90 00
4503 10 00	5105 21 00	7201 30 90	8401 10 00	8417 10 00
4504 10 00	5105 29 00	7201 40 00	8401 20 00	8417 20 10
4504 90 10	5105 30 10		8401 30 00	8417 20 90
4504 90 90	5105 30 90	7401 10 00	8401 40 10	8417 80 10
	5105 40 00	7401 20 00	8401 40 90	8417 80 90
4701 00 10		7402 00 00	8402 11 00	8417 90 00
4701 00 90	5201 00 10	7410 21 00	8402 12 00	8418 30 10
4702 00 00	5201 00 90		8402 19 10	8418 30 91
4703 11 00	5202 10 00	7501 10 00	8402 19 90	8418 30 99
4703 19 00	5202 91 00	7501 20 00	8402 20 00	8418 40 10
4703 21 00	5202 99 00	7502 10 00	8403 10 10	8418 40 91
4703 29 00	5203 00 00	7502 20 00	8403 10 90	8418 40 99
4704 11 00			8403 90 10	8418 50 11
4704 19 00	5302 10 00	7801 10 00	8403 90 90	8418 50 19
4704 21 00	5302 90 00	7801 91 00	8404 10 00	8418 50 91
4704 29 00	5303 10 00	7801 99 10	8404 20 00	8418 50 99
4705 00 00	5303 90 00	7801 99 91	8405 10 00	8418 61 10
4706 10 00	5304 10 00	7801 99 99	8406 11 00	8418 61 90
4706 91 00	5304 90 00	7802 00 10	8406 19 11	8418 69 10
4706 92 10	5305 11 00	7802 00 90	8406 19 13	8418 69 91
4706 92 90	5305 19 00		8406 19 15	8418 69 99
4707 10 00	5305 21 00	7901 11 00	8406 19 19	8419 11 00
4707 20 00	5305 29 00	7901 12 10	8406 19 90	8419 19 00
4707 30 10	5305 91 00	7901 12 30	8407 33 10	8419 20 00
4707 30 90	5305 99 00	7901 12 90	8407 34 10	8419 31 00
4707 90 10		7901 20 00	8408 20 10	8419 32 00
4707 90 90	6802 21 00	7902 00 00	8410 11 00	8419 39 00
	6811 10 00	7903 10 00	8410 12 00	8419 40 00
4802 10 00	6811 20 11	7903 90 00	8410 13 00	8419 50 10
4802 20 00	6811 20 19		8411 11 10	8419 50 90
4802 30 00	6811 20 90	8001 10 00	8411 11 90	8419 60 00
4802 40 10	6811 30 00	8001 20 00	8411 12 11	8419 81 10
4802 40 90	6811 90 00	8002 00 00	8411 12 13	8419 81 91
4802 51 10	6812 10 00		8411 12 19	8419 81 99
4802 51 90	6812 90 10	8102 91 10	8411 12 90	8419 89 10
4802 52 00	6813 10 10	8102 91 90	8411 21 10	8419 89 30
4802 53 11	6813 90 10	8103 10 10	8411 21 90	8419 89 80
4802 53 19		8103 10 90	8411 22 11	8420 10 00
4802 53 90	7101 10 00	8103 90 10	8411 22 19	8420 91 10
4802 60 10	7101 21 00	8104 20 00	8411 22 90	8420 91 30
4802 60 90	7101 22 00	8105 10 10	8411 81 10	8420 91 90
	7102 10 00	8105 10 90	8411 81 90	8420 99 00
4901 10 00	7102 21 00	8105 90 00	8411 82 10	8421 11 00
4901 91 00	7102 29 00	8106 00 10	8411 82 91	8421 19 10
4901 99 00	7102 31 00	8106 00 90	8411 82 93	8421 19 91
4902 90 00	7102 39 00	8107 10 00	8411 82 99	8421 19 99
	7103 10 00	8108 10 10	8412 10 10	8421 21 10
5001 00 00	7103 91 00	8108 10 90	8412 10 90	8421 21 90
5002 00 00	7103 99 00	8108 90 10	8412 21 10	8421 22 00
	7104 10 00	8109 10 10	8412 21 91	8421 29 10
5101 11 00	7104 20 00	8109 10 90	8412 21 99	8421 29 90
5101 19 00	7104 90 00	8111 00 11	8412 29 10	8421 39 10
5101 21 00	7105 10 00	8111 00 19	8412 29 50	8421 39 30
5101 29 00	7105 90 00	8112 11 00	8412 29 91	8421 39 51
5101 30 00	7106 10 00	8112 19 00	8412 29 99	8421 39 55
5102 10 10	7106 91 10	8112 20 10	8412 31 10	8421 39 71
5102 10 30	7106 91 90			

8421 39 75	8433 20 51	8443 21 00	8458 11 10	8462 41 10
8421 39 99	8433 20 59	8443 29 00	8458 11 91	8462 41 90
8422 19 00	8433 20 90	8443 30 00	8458 11 99	8462 49 10
8422 20 00	8433 30 10	8443 40 00	8458 19 10	8462 49 90
8422 30 00	8433 30 90	8443 50 11	8458 19 91	8462 91 10
8422 40 00	8433 40 10	8443 50 19	8458 19 99	8462 91 50
8423 20 00	8433 40 90	8443 50 90	8458 91 10	8462 91 91
8423 81 10	8433 51 00	8443 60 00	8458 91 90	8462 91 99
8423 81 30	8433 52 00	8444 00 10	8458 99 10	8462 99 10
8423 81 50	8433 53 10	8444 00 90	8458 99 90	8462 99 50
8423 81 90	8433 53 30	8445 11 00	8459 10 00	8462 99 91
8423 89 10	8433 53 90	8445 12 00	8459 21 10	8462 99 99
8423 89 90	8433 59 10	8445 13 00	8459 21 91	8463 10 10
8424 20 90	8433 59 90	8445 19 00	8459 21 99	8463 10 90
8424 30 10	8433 60 10	8445 20 00	8459 29 10	8463 20 00
8424 30 90	8433 60 90	8445 30 10	8459 29 91	8463 30 00
8424 81 10	8434 10 00	8445 30 90	8459 29 99	8463 90 10
8424 81 31	8434 20 00	8445 40 00	8459 31 00	8463 90 90
8424 81 39	8435 10 10	8445 90 00	8459 39 00	8464 10 00
8424 81 91	8435 10 90	8446 10 00	8459 40 10	8464 20 19
8424 81 99	8436 10 10	8446 21 00	8459 40 90	8464 20 11
8425 49 10	8436 10 90	8446 29 00	8459 51 00	8464 20 90
8425 49 90	8436 21 00	8446 30 00	8459 59 00	8464 90 00
8426 99 10	8436 29 00	8447 11 00	8459 61 10	8470 50 00
8426 99 90	8436 80 00	8447 12 00	8459 61 91	8471 10 10
8428 20 10	8437 10 00	8447 20 10	8459 61 99	8471 10 90
8428 20 30	8437 80 00	8447 20 91	8459 69 10	8471 20 10
8428 20 91	8438 10 10	8447 20 93	8459 69 91	8471 20 40
8428 20 99	8438 10 90	8447 20 99	8459 69 99	8471 20 50
8428 33 10	8438 20 00	8447 90 00	8459 70 00	8471 20 60
8428 33 90	8438 30 00	8448 11 00	8460 11 00	8471 20 90
8428 39 10	8438 40 00	8448 19 00	8460 19 00	8471 91 10
8428 39 91	8438 50 00	8449 00 00	8460 21 10	8471 91 40
8428 39 99	8438 60 00	8450 20 00	8460 21 90	8471 91 50
8428 90 10	8438 80 10	8450 90 00	8460 29 10	8471 91 60
8428 90 30	8438 80 91	8451 10 00	8460 29 90	8471 91 90
8428 90 50	8438 80 99	8451 29 00	8460 31 00	8471 92 10
8428 90 71	8439 10 00	8451 30 10	8460 39 00	8471 92 90
8428 90 79	8439 20 00	8451 30 90	8460 40 00	8471 93 10
8428 90 91	8439 30 00	8451 40 00	8460 90 10	8471 93 40
8428 90 99	8440 10 10	8451 50 00	8460 90 90	8471 93 50
8429 51 10	8440 10 20	8451 80 10	8461 10 00	8471 93 60
8429 51 90	8440 10 30	8451 80 90	8461 20 00	8471 93 90
8429 59 00	8440 10 40	8452 29 00	8461 30 00	8471 99 10
8432 10 10	8440 10 90	8453 10 00	8461 40 11	8471 99 30
8432 10 90	8441 10 10	8453 20 00	8461 40 19	8471 99 90
8432 21 00	8441 10 20	8453 80 00	8461 40 31	8473 30 00
8432 29 10	8441 10 30	8454 10 00	8461 40 39	8474 20 00
8432 29 30	8441 10 90	8454 20 11	8461 40 71	8474 80 00
8432 29 50	8441 20 00	8454 20 19	8461 40 79	8475 10 00
8432 29 90	8441 30 00	8454 20 90	8461 40 90	8475 20 00
8432 30 11	8441 40 00	8454 30 10	8461 50 11	8477 90 10
8432 30 19	8441 80 00	8454 30 90	8461 50 19	8477 90 90
8432 30 90	8442 10 00	8455 10 00	8461 50 90	8478 10 00
8432 40 10	8442 20 10	8455 21 00	8461 90 00	8479 20 10
8432 40 90	8442 20 90	8455 22 00	8462 10 10	8479 20 90
8432 80 00	8442 30 00	8455 30 10	8462 10 90	8479 30 10
8433 11 10	8442 40 00	8455 30 31	8462 21 10	8479 30 90
8433 11 51	8442 50 10	8455 30 39	8462 21 90	8479 40 00
8433 11 59	8442 50 30	8455 30 90	8462 29 10	8479 89 10
8433 11 90	8442 50 91	8456 10 00	8462 29 91	8479 89 30
8433 19 10	8442 50 99	8456 20 00	8462 29 99	8479 89 50
8433 19 51	8443 11 00	8456 30 00	8462 31 10	8479 89 60
8433 19 59	8443 12 00	8456 90 00	8462 31 90	8479 89 80
8433 19 70	8443 19 11	8457 10 00	8462 39 10	8480 10 00
8433 19 90	8443 19 19	8457 20 00	8462 39 91	8480 20 10
8433 20 10	8443 19 90	8457 30 00	8462 39 99	

8480 20 90	8515 29 90	8536 90 11	8541 40 91	8544 59 93
8480 30 10	8515 31 00	8536 90 19	8541 40 93	8544 59 99
8480 30 90	8515 39 11	8536 90 80	8541 40 99	8544 60 11
8480 41 00	8515 39 13	8537 10 10	8541 50 10	8544 60 13
8480 49 00	8515 39 19	8537 10 91	8541 50 90	8544 60 19
8480 50 00	8515 39 90	8537 10 99	8541 60 00	8544 60 91
8480 60 00	8515 80 10	8537 20 91	8541 90 00	8544 60 93
8480 71 00	8515 80 90	8537 20 99	8542 11 10	8544 60 99
8480 79 10	8516 50 00	8538 10 00	8542 11 30	8544 70 00
8480 79 90	8517 20 00	8538 90 10	8542 11 41	8545 11 00
	8517 30 00	8538 90 90	8542 11 43	8545 19 10
8501 10 10	8517 40 00	8539 10 10	8542 11 45	8545 19 90
8501 10 91	8517 81 10	8539 10 90	8542 11 51	8545 20 00
8501 10 93	8517 81 90	8539 21 10	8542 11 52	8545 90 10
8501 10 99	8517 82 00	8539 21 30	8542 11 53	8545 90 90
8501 20 10	8525 10 10	8539 21 91	8542 11 55	8546 10 00
8501 20 90	8525 10 90	8539 21 99	8542 11 61	8546 20 10
8501 31 10	8525 20 10	8539 22 10	8542 11 63	8546 20 91
8501 31 90	8525 20 90	8539 22 90	8542 11 65	8546 20 99
8501 32 10	8525 30 10	8539 29 10	8542 11 66	8546 90 10
8501 32 91	8525 30 91	8539 29 31	8542 11 72	8546 90 90
8501 32 99	8525 30 99	8539 29 39	8542 11 76	8547 10 10
8501 33 10	8530 10 00	8539 29 91	8542 11 81	8547 10 90
8501 33 91	8532 10 00	8539 29 99	8542 11 83	8547 20 00
8501 33 99	8532 21 00	8539 31 10	8542 11 85	8547 90 00
8501 34 10	8532 22 00	8539 31 90	8542 11 87	8548 00 00
8501 34 50	8532 23 00	8539 39 10	8542 11 92	
8501 34 91	8532 24 10	8539 39 30	8542 11 93	8604 00 00
8501 34 99	8532 24 90	8539 39 51	8542 11 94	8607 11 00
8501 40 10	8532 25 00	8539 39 59	8542 11 99	8607 12 00
8501 40 90	8532 29 00	8539 39 90	8542 19 10	8607 19 01
8501 51 10	8532 30 10	8539 40 10	8542 19 20	8607 19 11
8501 51 90	8532 30 90	8539 40 30	8542 19 30	8607 19 18
8501 52 10	8532 90 00	8539 40 90	8542 19 50	8607 19 91
8501 52 91	8533 10 00	8539 90 10	8542 19 70	8607 19 99
8501 52 93	8533 21 00	8539 90 90	8542 19 90	8607 21 10
8501 52 99	8533 29 00	8540 11 10	8542 20 10	8607 21 90
8501 53 10	8533 31 00	8540 11 30	8542 20 50	8607 29 10
8501 53 50	8533 39 00	8540 11 50	8542 20 90	8607 29 90
8501 53 91	8533 40 10	8540 11 80	8542 80 00	8607 30 01
8501 53 99	8533 40 90	8540 12 10	8542 90 00	8607 30 10
8501 61 10	8533 90 00	8540 12 30	8542 90 00	8607 30 80
8501 61 91	8534 00 11	8540 12 90	8543 10 00	8607 91 11
8501 61 99	8534 00 19	8540 20 10	8543 20 00	8607 91 19
8501 62 10	8534 00 90	8540 20 10	8543 30 00	8607 91 91
8501 62 90	8535 10 00	8540 20 30	8543 80 10	8607 91 99
8501 63 10	8535 21 00	8540 20 90	8543 80 20	8607 99 11
8501 63 90	8535 29 00	8540 30 10	8543 80 80	8607 99 19
8501 64 00	8535 30 10	8540 30 90	8543 90 10	8607 99 30
8502 11 90	8535 30 90	8540 41 00	8543 90 90	8607 99 51
8502 12 90	8535 30 90	8540 42 00	8544 11 10	8607 99 59
8502 13 91	8535 40 00	8540 49 00	8544 11 90	8607 99 90
8502 40 10	8535 90 00	8540 81 00	8544 19 10	8608 00 10
8502 40 90	8536 10 10	8540 89 11	8544 19 90	8608 00 30
8510 10 00	8536 10 50	8540 89 19	8544 20 10	8608 00 91
8510 20 00	8536 10 90	8540 89 90	8544 20 91	8608 00 99
8510 90 00	8536 20 10	8540 91 00	8544 20 99	
8514 10 10	8536 20 90	8540 99 00	8544 30 10	8705 20 00
8514 10 91	8536 30 10	8541 10 10	8544 30 90	8705 30 00
8514 10 99	8536 30 90	8541 10 91	8544 41 10	8705 90 10
8514 20 10	8536 41 10	8541 10 99	8544 41 90	8705 90 30
8514 20 90	8536 41 90	8541 21 10	8544 49 11	8705 90 90
8514 20 90	8536 49 00	8541 21 90	8544 49 19	8707 10 10
8514 30 10	8536 50 00	8541 29 10	8544 49 91	8707 90 10
8514 30 90	8536 61 10	8541 29 90	8544 49 99	8708 10 10
8514 40 00	8536 61 90	8541 30 10	8544 51 00	8708 21 10
8515 21 00	8536 69 00	8541 30 90	8544 59 10	8708 29 10
8515 29 10	8536 90 01	8541 40 10	8544 59 91	8708 31 10

8708 39 10	8802 40 10	9018 50 90	9021 21 10	9024 10 10
8708 40 10	8803 10 10	9018 90 10	9021 21 90	9024 10 91
8708 50 10	8803 20 10	9018 90 20	9021 29 10	9024 10 93
8708 60 10	8803 30 10	9018 90 30	9021 29 90	9024 10 99
8708 70 10	8803 90 91	9018 90 41	9021 30 10	9024 80 10
8708 80 10		9018 90 49	9021 30 90	9024 80 91
8708 91 10	9018 11 00	9018 90 50	9021 40 00	9024 80 99
8708 92 10	9018 19 00	9018 90 60	9021 50 00	9027 20 10
8708 93 10	9018 20 00	9018 90 90	9021 90 10	
8708 94 10	9018 31 10	9019 10 10	9021 90 90	9701 10 00
8708 99 10	9018 31 90	9019 10 90	9022 11 00	9701 90 00
8708 99 30	9018 32 10	9019 20 00	9022 19 00	9702 00 00
8708 99 50	9018 32 90	9020 00 10	9022 21 00	9703 00 00
8708 99 92	9018 39 00	9020 00 90	9022 29 00	9704 00 00
8708 99 98	9018 41 00	9021 11 00	9022 30 00	9705 00 00
8713 10 00	9018 49 00	9021 19 10	9022 90 10	9706 00 00
8713 90 00	9018 50 10	9021 19 90	9022 90 90	
8714 20 00				

ANNEX IVb

1. Customs duties on imports applicable to products originating in the Community listed below shall be eliminated according to the following schedule:

- on 1 January 1994 they will be reduced to six-sevenths of the basic duty,
- on 1 January 1996 they will be reduced to five-sevenths,
- on 1 January 1998 they will be reduced to four-sevenths,
- on 1 January 1999 they will be reduced to three-sevenths,
- on 1 January 2000 they will be reduced to two-sevenths,
- on 1 January 2001 they will be reduced to one-seventh,
- on 1 January 2002 they will be reduced to 0:

8703 21 10	8704 22 10
8703 21 90	8704 22 91
8703 22 19	8704 22 99
8703 22 90	8704 23 10
8703 23 19	8704 23 91
8703 23 90	8704 23 99
8703 24 10	8704 31 10
8703 24 90	8704 31 31
8703 31 10	8704 31 39
8703 31 90	8704 31 91
8703 32 19	8704 31 99
8703 32 90	8704 32 10
8703 33 19	8704 32 91
8703 33 90	8704 32 99
8703 90 90	8704 90 00
8704 10 11	
8704 10 19	8706 00 11
8704 10 90	8706 00 19
8704 21 10	8706 00 91
8704 21 31	8706 00 99
8704 21 39	
8704 21 91	8707 10 90
8704 21 99	8707 90 90

2. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 25 000 cars opened on the entry into force of the Agreement increasing at a rate of 5 % of the base amount per year starting from 1 January 1993:

8703 21 10
8703 22 19
8703 23 19
8703 24 10
8703 31 10
8703 32 19
8703 33 19
8703 90 90

3. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 5 000 cars opened on the entry into force of the Agreement increasing at a rate of 10 % of the base amount per year starting from 1 January 1993:

ex 8703 21 10 (*)
ex 8703 22 19 (*)
ex 8703 23 19 (*)
ex 8703 24 10 (*)
ex 8703 31 10 (*)
ex 8703 32 19 (*)
ex 8703 33 19 (*)
ex 8703 90 90 (*)

(*) Fitted with catalytic equipment.

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4. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 100 units opened on the entry into force of the Agreement increasing at a rate of 10 % of the base amount per year starting from 1 January 1993:

8704 21 31

8704 21 91

8704 22 91

8704 23 91

8704 31 31

8704 31 91

8704 32 91

5. The program of liberalization set forth in the present Annex will be subject to a regular review in the Association Council in order to meet the objectives of Article 8 of the Agreement.
-

ANNEX V

1. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of automobiles and chassis and bodies thereof of at last 10 years or older (calculated from the year following the year of production) or whose date of production can not be determined.

CN number of the Polish Customs Tariff

8703 21 90
8703 22 90
8703 23 90
8703 24 90
8703 31 90
8703 32 90
8703 33 90
ex 8706 00 11 (concerns chassis of automobiles falling within heading 8704)
ex 8706 00 19 (concerns chassis of automobiles falling within heading 8703)
8706 00 91
ex 8706 00 99 (concerns chassis of automobiles falling within heading 8704)
8707 10 90

2. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of motor vehicles for the transport of goods and chassis and bodies thereof of at least six years or older (calculated from the year following the year of production) or whose date of production cannot be determined.

CN number of the Polish Customs Tariff

8704 10 11
8704 10 19
8704 10 90
8704 21 10
8704 21 39
8704 21 99
8704 22 10
8704 22 99
8704 23 10
8704 23 99
8704 31 10
8704 31 39
8704 31 99
8704 32 10
8704 32 99
8704 90 00
ex 8706 00 11 (concerns only chassis of vehicles falling within heading 8704)
ex 8707 90 90 (concerns only chassis — including cabs — of vehicles falling within heading 8704)

3. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of twostroke engines for automobiles and automobiles with such engines.

CN headings

ex 8407 33 10
ex 8407 33 90
ex 8407 34 10
ex 8407 34 30
ex 8703 21 10
ex 8703 21 90
ex 8703 22 11
ex 8703 22 19
ex 8703 22 90
ex 8703 23 11
ex 8703 23 19
ex 8703 23 90
ex 8703 24 10
ex 8703 24 90
ex 8706 00 11
ex 8706 00 19
ex 8706 00 91
ex 8706 00 99

4. Poland shall abolish, by the end of the fifth year from entry into force of the Agreement, licences on imports of:

- petroleum oils and oils obtained from bituminous minerals, crude,
- petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, those oils being the basic constituents of the preparations,
- petroleum gases and other gaseous hydrocarbons.

CN number of the Polish Customs Tariff

2709 00 10
 2709 00 90
 2710 00 31
 2710 00 33
 2710 00 35
 2710 00 37
 2710 00 39
 2710 00 51
 2710 00 55
 2710 00 59
 2700 10 69
 2711 11 00
 2711 12 11
 2711 12 19
 2711 12 91
 2711 12 93
 2711 12 99
 2711 13 10
 2711 13 30
 2711 13 90
 2711 14 00
 2711 19 00
 2711 21 00
 2711 29 00

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ANNEX VI

Poland shall abolish, by the end of the fifth year from the entry into force of the Agreement, the licencing of exports of the following products:

CN code of the Polish Customs Tariff

2701
 2704 00
 2710

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ANNEX VII

Goods referred to in Article 17

CN code	Description
2905 43	Mannitol
2905 44	D-glucitol (sorbitol)
ex 3505 10	Dextrins and other modified starches, excluding starches, esterified or etherified of subheading 3505 10 50
3505 20	Glues with a basis of starches, dextrins or other modified starches
3809 10	Dressings and finishing agents with a basis of amylaceous substances
3823 60	Sorbitol, other than that of subheading 2905 44

ANNEX VIIIa

List of products referred to in Article 20 (2) (1)

The products listed in this Annex will be subject to a 50 % levy reduction

CN code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0207 10 51 0207 10 55 0207 23 11 0207 10 59 0207 23 19	Ducks	950	1 000	1 100	1 200	1 300
ex 0207 39 55 ex 0207 43 15	Cuts of ducks, boneless, fresh chilled or frozen					
ex 0207 39 73 ex 0207 43 53	Breasts and cuts thereof, of ducks, with bone in, fresh, chilled or frozen					
ex 0207 39 77 ex 0207 43 63	Legs and cuts thereof, of ducks, with bone in, fresh, chilled or frozen					
0105 99 20 0207 10 71 0207 10 79 0207 23 51 0207 23 59	Geese	12 600	13 800	14 900	16 100	17 200
0207 39 53 0207 43 11						
0207 39 61 0207 43 23						
ex 0207 39 65 ex 0207 43 31	Whole wings, with or without tips, of geese, fresh, chilled or frozen					
ex 0207 39 67 ex 0207 43 41	Backs, necks, backs with necks attached, rumps and wing tips, of geese, fresh, chilled or frozen					
0207 39 71 0207 43 51						
0207 39 75 0207 43 61						
ex 0207 39 81 ex 0207 43 71	Goose paletots, fresh, chilled or frozen					
ex 0207 39 85 ex 0207 43 90	Goose offal, other than livers fresh, chilled or frozen					

CN code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0210 11 11 0210 11 19 0210 11 31 0210 11 39 0210 11 90 0210 12 11 0210 12 19 0210 12 90 0210 19 10 0210 19 20 0210 19 30 0210 19 40 0210 19 51 0210 19 59 0210 19 60 0210 19 70 0210 19 81 0210 19 89 0210 19 90	Meat of domestic swine, salted or in brine	2 200	2 400	2 600	2 800	3 000
1108 13 00	Potato starch	5 500	6 000	6 500	7 000	7 500
1601 00 91 1601 00 99	Sausages, dry or for spreading Other sausages	1 650	1 800	1 950	2 100	2 250
1602 41 10 1602 42 10 1602 49 11 1602 49 13 1602 49 15 1602 49 19 1602 49 30 1602 49 50	Preserved meat, domestic swine	7 000	7 700	8 300	9 000	9 600

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

ANNEX VIIIb

List of products referred to in Article 20 (2) (1)

CN code	Description	Duty %
0101 19 10	Live horses, for slaughter (2)	Free
0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine fresh chilled frozen, other than domestic	Free
0206 80 91 0206 90 91	Edible offal of horses, asses, mules and hinnies	5
0207 31 00 0207 50 10	Fatty liver of geese or ducks	Free (3)
0208 10 10	Other meat and edible meat offal of domestic rabbits	7
0208 10 90 0208 20 00	Other than domestic rabbits Of frog's legs	Free
0208 90 10	Of domestic pigeons	5
0208 90 30	Of game, other than rabbits or hares	Free
0409 00 00	Natural honey	25
0602 40 90	Budded or grafted roses	6
0603 90 00	Cut flowers	7
ex 0604 10 90 0604 91 10 0604 91 90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared Fresh	7
0604 99 10	Not further preparation than dried	2
0604 99 90	Other	14
0706 90 30	Horse-radish (<i>Cochlearia armoracia</i>)	7
0707 00 19	Cucumbers, fresh or chilled (from 16 May to 31 October)	16
ex 0709 20 00	Other vegetable, fresh or chilled Asparagus from 1 October to 31 January	12
0709 51 30	Chanterelles	Free
0710 80 59	Fruit of genus <i>Capsicum</i> or <i>Pimenta</i> , excluding sweet peppers	5

CN code	Description	Duty %
0711 40 00	Cucumbers and gherkins	12
0711 90 10	Fruit of genus <i>Capsicum</i> or <i>Pimenta</i> , excluding sweet peppers	5
0712 20 00	Onions	8
ex 0712 90 90	Horse-radish (<i>Cochlearia armoracia</i>)	Free
ex 0809 20 10	Sour cherries (<i>Prunus cerasus</i>), fresh from 1 May to 15 July	11 (*)
ex 0809 20 90	Sour cherries (<i>Prunus cerasus</i>), fresh from 16 July to 30 April	11
0809 40 90	Sloes	7
0810 20 10	Raspberries (*)	9
0810 20 90	Other berries (*)	5
0810 30 10	Blackcurrants, fresh (*)	9
0810 30 30	Redcurrants, fresh (*)	9
0810 30 90	Other berries (*)	5
0810 40 30	Bilberries of the species <i>Vaccinium myrtillus</i> (*)	Free
0810 40 50	Fruit of species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> (*)	3
0810 40 90	Other berries (*)	5
0811 10 90	Strawberries (*)	13
ex 0811 20 19	Raspberries, with a sugar content not exceeding 13 % by weight (*)	18
0811 20 31	Raspberries (*)	14
0811 20 39	Blackcurrents (*)	10
0811 20 51	Red currents (*)	10
0904 20 90	Fruit of genus <i>Capsicum</i> or <i>Pimenta</i> , crushed or ground	4
1602 20 10	Goose, duck liver	11
ex 1602 90 31	Game	8
ex 1602 90 31	Rabbit	14
2001 90 20	Fruit of genus <i>Capsicum</i> other than sweet peppers and pimento	5
2005 90 10	Fruit of genus <i>Capsicum</i>	5

CN code	Description	Duty %
ex 2007 99 39	With a sugar content exceeding 30 % by weight Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 30 and 0810 90 80	8
ex 0208 99 99	Fruit falling within heading Nos 0803, 0804 (except figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 30 and 0810 90 80	6
2009 70 30	Apple juice, of a density not exceeding 1,33 g/cm ³ at 20 °C Of a value exceeding ECU 8 per 100 kg net weight, containing added sugar	12
2009 70 93	Of a value not exceeding ECU 8 per 100 kg net weight, with an added sugar content not exceeding 30 % by weight	
2009 70 99	Not containing added sugar	

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

(²) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(³) No AGR is levied.

(⁴) Minimum duty applicable: Minimum ECU 2,2/100 kg net.

(⁵) Subject to minimum import price arrangements contained in the Annex.

*Annexes to Annexes VIIIb and Xc***Minimum import price arrangement for certain soft fruit for processing****1. Minimum import prices are fixed for each marketing year for the following products:**

0810 20 10	Raspberries
0810 20 90	Other berries
0810 30 10	Blackcurrants
0810 30 30	Redcurrants
0810 30 90	Other berries
0810 40 30	Bilberries
0810 40 50	Fruit of species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 40 90	Other berries
0811 10 11	Strawberries
0811 10 19	Strawberries
0811 10 90	Strawberries
ex 0811 20 19	Raspberries
0811 20 31	Raspberries
0811 20 39	Blackcurrants
0811 20 51	Red currants

The minimum import prices are fixed by the Community in consultation with Poland, taking into consideration the price evolution, imported quantities and market development in the Community.

2. The minimum import prices shall be respected in accordance with the following criteria:

- during each three month period of the marketing year the average unit value for each product listed in paragraph 1, imported into the Community, shall not be lower than the minimum import price for that product,
- during any period of two weeks the average unit value for each product listed in paragraph 1, imported in the Community shall not be lower than 90 % of the minimum import price for that product, in so far as the quantities imported during this period are not less than 4 % of the normal annual import.

3. In case of non-respect of one of these criteria the Community may introduce measures ensuring that the minimum import price is respected for each consignment of the product concerned imported from Poland.

ANNEX IX

Poland shall abolish at the latest by the end of the fifth year from the entry into force of the Agreement the quantitative restrictions on imports originating in the Community of the following products:

(a) import prohibition on undenatured ethyl alcohol of alcoholic strength by volume of 80 % volume or higher (HS 2207 10) and unflavoured vodka (HS ex 2208 90);

(b) import quotas for:

HS 2207 20
2208 10
2208 20
2208 30
2208 40
2208 50
ex 2208 90 (liqueurs and aperitifs);

(c) import licences for:

HS 2203 00
2204 10
2204 21
2204 29
2204 30
2205 10
2205 90
2206 00.

*ANNEX Xa***Arrangements for imports of live bovine animals into the Community**

1. In case the number of animals fixed in the framework of the balance sheet arrangements foreseen in Regulation (EEC) No 805/68 are lower than a reference quantity, a global tariff quota equal to the difference between that reference quantity and the number of animals fixed under the balance sheet arrangements will be opened to imports from Hungary, Poland and Czechoslovakia. The reference quantity shall be:

- 217 800 in 1992,
- 237 600 in 1993,
- 257 400 in 1994,
- 277 200 in 1995,
- 297 000 in 1996.

The reduced levy applicable to animals under this quota will be fixed at 25 % of the full amount of levy.

This arrangement shall apply to live bovine animals for fattening or for slaughter with a live weight of not less than 160 kg and not more than 300 kg.

2. In case forecasts show that imports into the Community may exceed 425 000 head for any given year, the Community may take safeguard measures in accordance with Regulation (EEC) No 805/68, notwithstanding any other rights given under the Agreement.

In this context, imports of live bovine animals not covered by the arrangements mentioned in paragraph 1 shall be limited to young calves with a live weight of not more than 80 kg. Such imports shall be subject to a management regime in order to ensure regular supply over the year in question.

ANNEX Xb

List of products referred to in Article 20 (4) (1)

The quantities imported under the CN code referred to in this Annex, with the exception of codes 0104 and 0204, will be subject to levy and duty reduction of 20 % in the first year, 40 % in the second year, and 60 % in the successive year.

CN-code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0201 0202	Meat of bovine animals (*) fresh, chilled or frozen	4 000	4 400	4 800	5 200	5 600
0104 10 90 0104 20 10 0104 20 90 0204	Live sheep or goats (*) (*) Meat of sheep or goat (*)	6 600	7 200	7 800	8 400	9 000
0103 92 19	Live swine, domestic	1 000	1 100	1 200	1 300	1 400
0203 11 10 0203 21 10 0203 12 0203 22 0203 19 55 0203 29 55 0203 19 11 0203 19 13 0203 19 15 0203 19 59 0203 29 11 0203 29 13 0203 29 15 0203 29 59	Meat of domestic swine (*) (*)	7 000	7 700	8 400	9 100	9 800
0105 91 00 0207 10 11 0207 10 15 0207 10 19 0207 21 10 0207 21 90	Chicken	2 500	2 750	3 000	3 250	3 500
0207 39 11 0207 39 13 0207 39 15 0207 39 17 0207 39 21 0207 39 23 0207 39 27 0207 41 10 0207 41 11 0207 41 21 0207 41 31 0207 41 41 0207 41 51 0207 41 71 0207 41 90	Cuts of chicken	3 500	3 850	4 200	4 550	4 900

CN-code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0105 99 30 0207 10 31 0207 10 39 0207 22 10 0207 22 90 0207 39 31 0207 39 33 0207 39 35 0207 39 37 0207 39 41 0207 39 43 0207 39 45 0207 39 47 0207 39 51 0207 42 10 0207 42 11 0207 42 21 0207 42 31 0207 42 41 0207 42 51 0207 42 59 0207 42 71	Turkey	1 000	1 100	1 200	1 300	1 400
0402 10 19 0402 21 19 0402 21 99	Skimmed-milk powder Whole milk powder Whole milk powder	3 000	3 250	3 550	3 800	4 100
0405 00 10	Butter	1 000	1 100	1 200	1 300	1 400
0406	Cheese	2 000	2 200	2 400	2 600	2 800
ex 0407 00	Eggs of poultry, in shell	1 100	1 200	1 300	1 400	1 500
ex 0408 91 10 0408 99 10	Whole eggs, dried (?) Other whole eggs, not in shell	160	180	190	200	220
1008 10 00	Buckwheat	3 200	3 500	3 800	4 100	4 350

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

(²) The conditions laid down in the 1981 Agreement between the European Economic Community and the Republic of Poland on trade in the sheep and goat sector, as supplemented by the 1990 Agreement, apply with the exception of the products referred to in paragraph 1, and of the quantities referred to in paragraph 2, of the 1981 Agreement, which shall be replaced by the products and the quantities in this Annex.

(³) Excluding tenderloin, presented alone.

(⁴) Possibility for converting a limited quantity.

(⁵) In case Poland, in a given year, benefits from Community financial assistance in the framework of triangular operations, for export of this product to the USSR or countries other than CSFR and Hungary, which benefit from G-24 assistance, the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 3 650 tonnes.

(⁶) In case Poland, in a given year, benefits from Community financial assistance in the framework of triangular operations, for export of this product to the USSR or countries other than CSFR and Hungary, which benefit from G-24 assistance, the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 6 000 tonnes.

(⁷) In dried egg equivalent, (1 kg of liquid egg = 0,25 kg of dried egg).

ANNEX Xc

List of products referred to in Article 20 (4) (1)

CN code	Description	year 1		year 2		year 3		year 4		year 5	
		Quantity tonnes	Duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)
0701 10 00	Potato, seed	290	5,6	320	4,2	340	2,8	370	2,8	400	2,8
0701 90 90	Potatoes	2 900	14,4	3 200	10,8	3 400	7,2	3 700	7,2	4 000	7,2
0703 10 11	Onion sets	210	9,6	230	7,2	250	4,8	270	4,8	290	4,8
0703 10 19	Onions	107 000	9,6	116 500	7,2	126 000	4,8	136 000	4,8	145 500	4,8
0703 10 90	Shallots	1 100	9,6	1 200	7,2	1 300	4,8	1 400	4,8	1 500	4,8
0703 20 00	Garlic	450	9,6	490	7,2	530	4,8	570	4,8	610	4,8
0703 90 00	Leeks	140	10,4	150	7,8	170	5,2	180	5,2	190	5,2
0704 10 10	Cabbages		13,6		10,2		6,8		6,8		6,8
0704 10 90	Cauliflowers/broccoli		9,6		7,2		4,8		4,8		4,8
0704 20 00	Brussel	550	12	600	9	650	6	700	6	750	6
0704 90 10	white and red cabbages		12		9		6		6		6
0704 90 90	other		12		9		6		6		6
0705 11 10	Cabbage lettuce		10,4		7,8		5,2		5,2		5,2
0705 11 90	Cabbage lettuce		10,4		7,8		5,2		5,2		5,2
0705 19 00	-- other	100	10,4	110	7,8	120	5,2	130	5,2	140	5,2
0705 21 00	Witloof chicory		10,4		7,8		5,2		5,2		5,2
ex 0706 10 00	Carrots, fresh or chill	550	13,6	600	10,2	650	6,8	700	6,8	750	6,8
0706 90 11	Celeriac, fresh or chilled	550	10,4	600	7,8	650	5,2	700	5,2	750	5,2
0706 90 19			13,6		10,2		6,8		6,8		6,8
0706 90 90	Root vegetables, other	180	13,6	200	10,2	210	6,8	230	6,8	250	6,8
0707 00 11	Cucumbers	1 100	12,8	1 200	9,6	1 300	6,4	1 400	6,4	1 500	6,4
0708 10 10	Peas, fresh		8		6		4		4		4
0708 20 10	Beans, fresh		10,4		7,8		5,2		5,2		5,2
0708 20 90	Beans, fresh	300	13,6	330	10,2	360	6,8	390	6,8	420	6,8
0708 90 00	Other leguminous vegetables		13,6		10,2		6,8		6,8		6,8

CN code	Description	year 1		year 2		year 3		year 4		year 5	
		Quantity tonnes	Duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)
0708 20 90	Beans (*)	350	13,6	380	10,2	410	6,8	450	6,8	480	6,8
0709 51 50	Flop mushrooms	270	5,6	290	4,2	320	2,8	340	2,8	370	2,8
0709 60 10	Sweet peppers	120	7,2	130	5,4	140	3,6	150	3,6	160	3,6
0710 21 00	Peas, frozen	1 600	14,4	1 750	10,8	1 900	7,2	2 050	7,2	2 200	7,2
0710 22 00	Beans, frozen	9 500	14,4	10 500	10,8	11 500	7,2	12 500	7,2	13 000	7,2
0710 29 00	other, frozen	1 300	14,4	1 400	10,8	1 500	7,2	1 650	7,2	1 750	7,2
0710 30 00	Spinach, frozen	1 300	14,4	1 400	10,8	1 500	7,2	1 650	7,2	1 750	7,2
0710 80 90	other vegetables, frozen	26 500	14,4	29 000	10,8	31 500	7,2	34 500	7,2	36 500	7,2
0710 90 00	mixture of vegetables, frozen	1 350	14,4	1 500	10,8	1 600	7,2	1 750	7,2	1 850	7,2
0712 10 00	Potatoes dried sliced	130	12,8	140	9,6	150	6,4	170	6,4	180	6,4
0712 90 50	Carrots, dried	1 400	12,8	1 500	9,6	1 650	6,4	1 800	6,4	1 900	6,4
0713 10 11	Peas, dried, sowing		2		2		2		2		2
0713 10 19	-- other		2		2		2		2		2
0713 20 10	Chick peas, sowing		2		2		2		2		2
0713 31 10	Beans, sowing		2		2		2		2		2
0713 32 10	Small red beans, sowing		2		2		2		2		2
0713 33 10	Kidney beans, sowing		2		2		2		2		2
0713 39 10	-- other, sowing		2		2		2		2		2
0808 10 91	Apples, other than cider apples (*)		11,2		8,4		5,6		5,6		5,6
0808 10 93	(*)	1 100	6,4	1 200	4,8	1 300	3,2	1 400	3,2	1 500	3,2
0808 10 99	(*)		4,8		3,6		2,4		2,4		2,4
0809 40 11	Plums (*)		12		9		6		6		6
0809 40 19		550	6,4	600	4,8	650	3,2	700	3,2	750	3,2
0811 10 11	Strawberries (*) (*)		20,8		15,6		10,4		10,4		10,4
0811 10 19	Strawberries (*)	850	20,8	950	15,6	1 000	10,4	1 100	10,4	1 150	10,4
ex 0811 20 59	Blackberries/mulberries		12		9		6		6		6
0811 20 90	other		14,4		10,8		7,2		7,2		7,2
0811 90 50	Fruits <i>Vaccinium myrtillus</i>	10 500	12	11 500	9	12 500	6	14 000	6	14 500	6
0811 90 70	Fruits <i>Vaccinium</i>		3,2		2,4		1,6		1,6		1,6
0811 90 90	other		14,4		10,8		7,2		7,2		7,2

CN code	Description	year 1		year 2		year 3		year 4		year 5	
		Quantity tonnes	Duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)	Quantity tonnes	duty (%)
0813 20 00	Prunes, dried Mixtures containing prunes Mixtures not containing prunes/fig other Apples, dried Pears, dried Mixture not containing prunes Mixture exclusively of dried nuts Apricots, dried Peaches, dried other	1 100	9,6	7,2	1 165	4,8	1 262	4,8	4,8	1 456	4,8
0813 50 19			9,6	7,2							4,8
0813 50 91			8	6							4
0813 50 99			9,6	7,2							4,8
0813 30 00			6,4	4,8							3,2
0813 40 30			6,4	4,8							3,2
0813 50 11			6,4	4,8							3,2
0813 50 30			6,4	4,8							3,2
0813 10 00			5,6	4,2							2,8
0813 40 10			5,6	4,2							2,8
0813 40 80	4,8	3,6	2,4								
ex 2001 10 00	Cucumbers preserved	1 400	17,6	1 500	13,2	1 650	8,8	1 800	8,8	1 900	8,8
0711 90 50	Mushrooms (*)	28 840	10,8	29 680	9,6	31 080	8,4	32 480	8,4	33 880	8,4
2003 10 10	Mushrooms preserved (*)										
2005 40 00	Peas	270	19,2	300	14,4	320	9,6	340	9,6	370	9,6
2005 59 00	Beans, not shelled	1 100	19,2	1 200	14,4	1 300	9,6	1 418	9,6	1 500	9,6
ex 2007 99 31	Sour cherry jam (*)	1 100	24	1 200	18	1 300	12	1 400	12	1 500	12
2007 99 33	Strawberry jam (*)										
2007 99 35	Raspberry jam (*)										
2008 80 50	Strawberries (*)	280	16	300	12	330	8	360	8	380	8
2008 80 70	Strawberries (*)	2 700	19,2	2 900	14,4	3 200	9,6	3 400	9,6	3 700	9,6
2008 80 99	Strawberries	150	18,4	160	13,8	180	9,2	190	9,2	200	9,2
2009 70 19	Apple juice, other	6 000	33,6	6 500	25,2	7 000	16,8	7 600	16,8	8 200	16,8

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

(*) Minimum duty applicable: Minimum ECU 2/100 kg net.

(*) Minimum duty applicable: Minimum ECU 2,4/100 kg net.

(*) Minimum duty applicable: Minimum ECU 2,3/100 kg net.

(*) Minimum duty applicable: Minimum ECU 1,4/100 kg net.

(*) Minimum duty applicable: Minimum ECU 3/100 kg net.

(*) These CN codes are subject to the import regime laid down in Council Regulation (EEC) No 1796/81.

(*) Additional duty on sugar (AD S/Z) applicable from conditional rate of duty.

(*) Additional duty on sugar (2AD S/Z) applicable from conditional rate of duty.

(*) Subject to minimum import price arrangement contained in the Annex to Annex VIIIb.

ANNEX XI

Agricultural products (CN 1-24)

Customs duties on imports applicable in Poland to products originating in the Community listed in this Annex shall be reduced on the date of entry into force of the Agreement by 10 percentage points.

0101 11 00	0406 90 81	0805 20 10	1202 20 00	2009 40 99
0102 10 00	0406 90 83	0805 20 30	1209 21 00	2009 60 11
0102 90 31	0406 90 85	0805 20 50	1209 91 10	2009 60 19
0103 10 00	0406 90 89	0805 20 70	1209 91 90	2009 60 51
0104 10 10	0406 90 91	0805 20 90	1211 90 30	2009 60 59
0104 20 10	0406 90 93	0805 30 10	1211 90 50	2009 60 71
	0406 90 97	0805 30 10	1212 10 99	2009 60 79
0403 10 02	0406 90 99	0805 30 90		2009 60 90
0403 10 04		0805 40 00	1509 10 90	2009 60 90
0403 10 06	0602 20 10	0806 10 11	1509 90 00	2009 80 34
0403 10 12	0602 99 10	0806 10 15	1515 11 00	2009 80 39
0403 10 14		0806 10 19		2009 80 80
0403 10 16	0701 10 00	0806 10 91	1801 00 00	2009 80 83
0403 10 22	0709 10 00	0806 10 99	1902 20 10	2009 80 85
0403 10 24	0709 60 10	0806 20 11	1902 20 30	2009 80 93
0403 10 26		0806 20 12		2009 80 95
0403 10 32	0801 10 10	0806 20 18	2005 70 00	2009 80 99
0403 10 34	0801 10 90	0806 20 91	2005 90 30	2009 90 41
0403 10 36	0801 20 00	0806 20 92	2005 90 50	2009 90 49
0403 90 11	0801 30 00	0806 20 98	2008 11 99	2009 90 51
0403 90 13	0802 11 10	0807 10 10	2008 70 61	2009 90 59
0403 90 19	0802 11 90	0807 10 90	2008 70 69	2009 90 71
0403 90 31	0802 12 90	0807 20 00	2008 70 71	2009 90 73
0403 90 33	0802 21 00	0809 10 00	2008 70 79	2009 90 79
0403 90 39	0802 22 00	0809 30 00	2008 70 91	2009 90 91
0403 90 51	0802 40 00	0810 90 10	2008 70 99	2009 90 93
0403 90 53	0802 90 10	0813 40 10	2009 11 11	2009 90 99
0403 90 59	0802 90 30	0813 40 10	2009 11 19	
0403 90 61	0802 90 90	0813 40 30	2009 11 91	
0403 90 63	0803 00 10	0813 40 50	2009 11 99	2204 10 11
0403 90 69	0803 00 90	0813 40 60	2009 19 11	2204 10 19
0406 30 39	0804 10 00	0813 40 80	2009 19 19	2204 10 90
0406 40 00	0804 20 10		2009 19 91	2204 21 10
0406 90 13	0804 20 90		2009 19 99	2204 21 21
0406 90 15	0804 30 00	1001 10 10	2009 20 11	2204 21 23
0406 90 17	0804 40 10	1001 10 90	2009 20 19	2204 21 25
0406 90 19	0804 40 90	1006 30 21	2009 20 91	2204 21 29
0406 90 23	0804 40 90	1006 30 23	2009 20 99	2204 21 31
0406 90 27	0804 50 00	1006 30 25	2009 30 11	2204 21 33
0406 90 31	0805 10 11	1006 30 27	2009 30 19	2204 21 35
0406 90 33	0805 10 15	1006 30 42	2009 30 31	2204 21 39
0406 90 35	0805 10 19	1006 30 44	2009 30 39	2204 21 41
0406 90 37	0805 10 21	1006 30 46	2009 30 51	2204 21 49
0406 90 39	0805 10 25	1006 30 48	2009 30 55	2204 21 51
0406 90 50	0805 10 29	1006 30 61	2009 30 59	2204 21 59
0406 90 61	0805 10 31	1006 30 63	2009 30 91	2204 21 90
0406 90 63	0805 10 35	1006 30 65	2009 30 95	2204 30 10
0406 90 69	0805 10 39	1006 30 67	2009 30 99	2204 30 91
0406 90 71	0805 10 41	1006 30 92	2009 40 11	2204 30 99
0406 90 73	0805 10 45	1006 30 94	2009 40 19	
0406 90 75	0805 10 49	1006 30 96	2009 40 30	
0406 90 77	0805 10 70	1006 30 98	2009 40 91	2301 10 00
0406 90 79	0805 10 90		2009 40 93	2304 00 00

*ANNEX XIIa***Concerning Article 44**

1. Manufacturing industry including fuel and power industry, metallurgical industry, electro-engineering industry, transport equipment industry, chemical industry, construction materials industry, wood and paper industry, textile, leather and apparel industry, food processing industry, excluding mining, processing of precious metals and stones, production of explosives, ammunition and weaponry, pharmaceutical industry, production of poisonous substances, production of distilled alcohols, high voltage power lines, pipe-line transportation.
2. Construction.

*ANNEX XIIb***Concerning Article 44**

1. Mining, processing of precious metals and stones, production of explosives, ammunition and weaponry, pharmaceutical industry, production of poisonous substances, production of distilled alcohols.
 2. Services excluding:
 - financial services as defined in Annex XIIc,
 - dealing and agency services in real estate and natural resources,
 - legal services not including legal advice in business-related matters and international law.
-

ANNEX XIIc

Concerning articles 44, 45, 49 and 50

FINANCIAL SERVICES

Financial services: definitions

A financial service is any service of a financial nature offered by a financial service provider of a party. Financial services include the following activities:

A. All insurance and insurance-related services.

1. Direct insurance (including co-insurance):
 - i) life;
 - ii) non-life.
2. Reinsurance and retrocession.
3. Insurance intermediation, such as brokerage and agency.
4. Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

B. Banking and other financial services (excluding insurance).

1. Acceptance of deposits and other repayable funds from the public.
2. Lending of all types, including, *inter-alia*, consumer credit, mortgage credit, factoring and financing of commercial transaction.
3. Financial leasing.
4. All payment and money transmission services, including credit charge and debit cards, travellers cheques and bankers draft.
5. Guarantees and commitments.
6. Trading for own account of customers, whether on an exchange, in an over the counter market or otherwise, the following:
 - (a) money market instruments (cheques, bills, certificates of deposits, etc.);
 - (b) foreign exchange;
 - (c) derivative products including, but not limited to, futures and options;
 - (d) exchange rates and interest rate instruments, including products such as swaps, forward rate agreements, etc;
 - (e) transferable securities;
 - (f) other negotiable instruments and financial assets, including bullion.
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.
8. Money broking.
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension-fund management, custodial depository and trust services.
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.

11. Advisory intermediation and other auxiliary financial services on all the activities listed in Points 1 to 10 above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
12. Provision and transfer of financial information, and financial data processing and related software by providers of other financial services.

Are excluded from the definition of financial services the following activities:

- (a) activities carried out by central banks or by any other public institution in pursuit of monetary and exchange rate policies;
 - (b) activities conducted by central banks, government agencies or departments, or public institutions, for the account or with the guarantee of the government, except when those activities may be carried out by financial service providers in competition with such public entities.
 - (c) activities forming part of a statutory system of social security or public retirement plans, except when those activities may be carried out by financial service providers in competition with public entities or private institutions.
-

*ANNEX XIId***Concerning Article 44**

1. Acquisition of state-owned assets under privatization process.
 2. Ownership, use, sale and rent of real property.
 3. Dealing and agency activities in real property and natural resources.
 4. Legal services which are excluded in Annex XIIb.
 5. High voltage power lines.
 6. Pipe-line transportation.
-

*ANNEX XIIf***Concerning Article 44**

1. Acquisition and sale of natural resources.
 2. Acquisition and sale of agricultural land and forests.
-

ANNEX XIII

1. Paragraph 2 of Article 66 refers to the following multilateral conventions:
 - Berne Convention for the Protection of Literary and Artistic Works in the Act of Paris of 24 July 1971,
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations signed at Rome on 26 October 1961,
 - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purpose of Patent Procedure, signed at Budapest in 1977 and amended in 1980,
 - the Madrid Protocol concerning the international recognition of trade marks (Madrid 1989).
 2. The Association Council may decide that paragraph 2 of Article 66 applies to other multilateral conventions.
 3. The Contracting Parties express their attachment to observing the obligations flowing from the following multilateral conventions:
 - Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union),
 - Madrid Arrangement on the International Registration of Marks in the 1967 Act of Stockholm (Madrid Union),
 - Patent Cooperation Treaty signed at Washington in 1970 (PCT Union).
 4. Before the end of the first stage, Poland shall comply in its internal legislation with the substantial provisions of the Nice Agreement concerning the international classification of goods and services for the purposes of registration of marks (Geneva 1977, amended 1979).
 5. For the purposes of paragraph 3 of this Annex and of the provisions of Article 75 (1) referring to intellectual property, the Contracting Parties shall be Poland, the European Economic Community and the Member States, each in as far as they are respectively competent for matters concerning industrial, intellectual and commercial property covered by these conventions or by Article 75 (1).
 6. The provisions of this Annex and those of Article 75 (1) referring to intellectual property are without prejudice to the competences of the European Economic Community and its Member States in matters of industrial, intellectual and commercial property.
-

PROTOCOL 1

on textile and clothing products to the Europe Agreement ('the Agreement')

Article 1

This Protocol applies to the textile and clothing products (hereinafter 'textile products') listed in Annex 1 to the Agreement between the Community and Poland on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 15 October 1991, in so far as quantitative arrangements are concerned, and to Section XI (chapters 50 to 63) of the combined nomenclature of the Community and, respectively, of the Polish Customs Tariff in so far as tariff aspects are concerned.

Article 2

1. Customs duties on imports applicable in the Community to textile products falling within Section XI (Chapters 50 to 63) of the combined nomenclature and originating in Poland in accordance with Protocol 4 of the Agreement shall be reduced, in order to arrive at their elimination at the end of a period of six years starting from the entry into force of the Agreement, as follows:

- upon entry into force of the Agreement to five-sevenths of the basic duty,
- at the start of the third year to four-sevenths of the basic duty,
- at the start of the fourth year to three-sevenths of the basic duty,
- at the start of the fifth year to two-sevenths of the basic duty,
- at the start of the sixth year to one-seventh of the basic duty,
- at the start of the seventh year the remaining duties shall be eliminated.

2. Customs duties on imports applicable in Poland to textile products falling within Section XI (Chapters 50 to 63) of the Polish Customs Tariff and originating in the Community in accordance with Protocol 4 of the Agreement shall be progressively eliminated as provided for in Article 10 of the Agreement.

3. The rates of duty applied to reimports into the Community of textile products falling within the categories listed in the Annex to Council Regulation (EEC) No 636/82 after processing, manufacturing or

working in Poland shall be eliminated on the date of entry into force of the Agreement.

4. The provisions of Article 11 and Article 12 of the Agreement shall apply to trade in textile products between the Parties.

Article 3

1. From the date of entry into force of the Agreement and pending the conclusion of the multilateral negotiations of the Uruguay Round, until the end of 1992, the quantitative arrangements and other related issues regarding exports of textile products originating in Poland to the Community shall be governed by the Agreement between Poland and the European Economic Community on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 15 October 1991.

The Parties agree that, as regards exports to the Community of textile products originating in Poland, Article 25 (2) and Article 30 of the Agreement shall not apply during the period of application of the above textiles agreement between Poland and the European Economic Community as amended by the Protocol initialled in Brussels on 15 October 1991.

2. Poland and the Community hereby undertake to negotiate a new Protocol on quantitative arrangements and other related issues on their trade in textile products as soon as the future regime governing international trade in textile products has emerged from the multilateral negotiations of the Uruguay Round. The modalities and period during which non-tariff barriers shall be eliminated will be determined in the new Protocol. The period shall be equal to half the period to be decided in the Uruguay Round negotiations and it shall not be shorter than five years starting from 1 January 1993. The new Protocol shall follow on the expiration of the Agreement on textile products referred to in paragraph 1.

3. Taking into account the development of textile trade between the Parties, the degree of access of textile exports originating in the Community to Poland and the results of the multilateral trade negotiations of the Uruguay Round, provision will be made in the new Protocol for a substantial improvement of the regime applied to imports into the Community regarding import levels, growth rates, flexibility for quantitative limitations and elimination of certain quantitative limitations after a case-by-case examination. Notwithstanding Article 25 (2)

and Article 30 of the Agreement, provision for a specific textiles safeguard mechanism shall also be made in the new Protocol.

4. Quantitative restrictions and measures of equivalent effect on imports of textile products into Poland existing on the date of entry into force of the Agreement, shall

be abolished over the same period as is envisaged in paragraph 2 for the elimination of quantitative restrictions on textile imports into the Community. From the entry into force of the Agreement no new quantitative restrictions or measures of equivalent effect shall be imposed by Poland, except as provided for under the specific safeguard mechanism.

PROTOCOL 2

on ECSC products to the Europe Agreement ('the Agreement')

Article 1

This protocol applies to products listed in Annex 1 to this Protocol.

CHAPTER I

ECSC Steel Products

Article 2

Customs duties on imports applicable in the Community on ECSC steel products originating in Poland shall be progressively abolished in accordance with the following timetable:

1. each duty shall be reduced to 80 % on the basic duty on the date of entry into force of the Agreement;
2. further reductions to 60, 40, 20, 10 and 0 % of the basic duty shall be made at the beginning of the second, third, fourth, fifth and sixth years respectively after the entry into force of the Agreement.

Article 3

Customs duties applicable in Poland on imports of ECSC steel products originating in the Community shall be progressively abolished in accordance with Article 10 (3) of the Agreement with the exception of those concerning the products referred to in Annex II, which shall be abolished upon entry into force of the Agreement.

Article 4

1. Quantitative restrictions on imports into the Community of ECSC steel products originating in Poland as well as measures having equivalent effect shall be abolished on the date of entry into force of the Agreement.
2. Quantitative restrictions on imports into Poland of ECSC steel products originating in the Community, as well as measures having equivalent effect, shall be abolished on the date of entry into force of the Agreement.

CHAPTER II

ECSC Coal Products

Article 5

Customs duties on imports applicable in the Community on ECSC coal products originating in Poland shall be progressively abolished at the latest one year after the

entry into force of the Agreement with the exception of those concerning the products and the regions described in Annex III, which shall be abolished at the latest four years after the entry into force of the Agreement.

Article 6

Customs duties on imports applicable in Poland to ECSC coal products originating in the Community shall be progressively abolished in accordance with Article 10 of the Agreement.

Article 7

1. Quantitative restrictions applicable in the Community to ECSC coal products originating in Poland shall be abolished at the latest one year after the entry into force of the Agreement, with the exception of those concerning the products and the regions described in Annex III, which shall be abolished at the latest four years after the entry into force of the Agreement.

2. Coal products originating in the Community shall be imported into Poland free of quantitative restrictions and measures of equivalent effect from the entry into force of the Agreement.

CHAPTER III

Common provisions

Article 8

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Poland:

- (i) all agreements of cooperative or concentrative nature between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Poland as a whole or in a substantial part thereof;
- (iii) public aid in any form whatsoever except derogations allowed pursuant to the ECSC Treaty.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 65 to 66 of the Treaty establishing the ECSC, Article 85 of the EEC Treaty,

and the rules on State aids, including secondary legislation.

3. The Association Council shall, within three years of the entry into force of the Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

4. The Parties recognize that during the first five years after the entry into force of the Agreement, and by derogation to paragraph 1 (iii), Poland may exceptionally, as regards ECSC steel products, grant public aid for restructuring purposes provided that:

- the restructuring programme is linked to a global rationalization and reduction of capacity in Poland,
- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced.

The Association Council shall, taking into account the economic situation of Poland, decide whether the period of five years could be extended.

5. Each Party shall ensure transparency in the area of public aid by a full and continuous exchange of information to the other Party, including amount, intensity and purpose of the aid and detailed restructuring plan.

6. If the Community or Poland considers that a particular practice is incompatible with the terms of paragraph 1 as amended by paragraph 4, and

- is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause prejudice to the interests of the other Party or material injury to its domestic industry,

the affected Party may take appropriate measures if no solution is found within 30 days through consultation. Such consultation shall be held in 30 days.

In the case of practices incompatible with paragraph 1 (iii), such appropriate measures may only cover measures adopted in conformity with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

Article 9

The provisions of Articles 11, 12 and 13 of the Agreement shall apply to trade ECSC products between the Parties.

Article 10

The Parties agree that one of the special bodies established by the Association Council shall be a contact group which will discuss the implementation of this Protocol.

ANNEX I

List of ECSC coal and steel products

2601 11 00	7207 20 57	7209 14 10	7212 21 11	7219 14 10
2601 12 00	7207 20 71	7209 14 90	7212 29 11	7219 14 90
		7209 21 00	7212 30 11	7219 21 11
2602 00 00	7208 11 00	7209 22 10	7212 40 10	7219 21 19
	7208 12 10	7209 22 90	7212 40 91	7219 21 90
2619 00 10	7208 12 91	7209 23 10	7212 50 31	7219 22 10
	7208 12 95	7209 23 90	7212 50 51	7219 22 90
2701 11 10	7208 12 98	7209 24 10	7212 60 11	7219 23 10
2701 11 90	7208 13 10	7209 24 91	7212 60 91	7219 23 90
2701 12 10	7208 13 91	7209 24 99		7219 24 10
2701 12 90	7208 13 95	7209 31 00	7213 10 00	7219 24 90
2701 19 00	7208 13 98	7209 32 10	7213 20 00	7219 31 10
2701 20 00	7208 14 10	7209 32 90	7213 31 00	7219 31 90
	7208 14 91	7209 33 10	7213 39 00	7219 32 10
2702 10 00	7208 14 99	7209 33 90	7213 41 00	7219 32 90
2702 20 00	7208 21 10	7209 34 10	7213 49 00	7219 33 10
	7208 21 90	7209 34 90	7213 50 10	7219 33 90
2704 00 19	7208 22 10	7209 41 00	7213 50 90	7219 34 10
2704 00 30	7208 22 91	7209 42 10		7219 34 90
	7208 22 95	7209 42 90	7214 20 00	7219 35 10
7201 10 11	7208 22 98	7209 43 10	7214 30 00	7219 35 90
7201 10 19	7208 23 10	7209 43 90	7214 40 10	7219 90 11
7201 10 30	7208 23 91	7209 44 10	7214 40 91	7219 90 19
7201 10 90	7208 23 95	7209 44 90	7214 40 99	
7201 20 00	7208 23 98	7209 90 10	7214 50 10	7220 11 00
7201 30 10	7208 24 10		7214 50 91	7220 12 00
7201 30 90	7208 24 91	7210 11 10	7214 50 99	7220 20 10
7201 40 00	7208 24 99	7210 12 11	7214 60 00	7220 90 11
	7208 31 00	7210 12 19		7220 90 31
7202 11 20	7208 32 10	7210 20 10	7215 90 10	
7202 11 80	7208 32 30	7210 31 10		7221 00 10
7202 99 11	7208 32 51	7210 39 10	7216 10 00	7221 00 90
	7208 32 59	7210 41 10	7216 21 00	
7203 10 00	7208 32 91	7210 49 10	7216 22 00	7222 10 11
7203 90 00	7208 32 99	7210 50 10	7216 31 11	7222 10 19
	7208 33 10	7210 60 11	7216 31 19	7222 10 51
7204 10 00	7208 33 91	7210 60 19	7216 31 91	7222 10 59
7204 21 00	7208 33 99	7210 70 31	7216 31 99	7222 10 99
7204 29 00	7208 34 10	7210 70 39	7216 32 11	7222 30 10
7204 30 00	7208 34 90	7210 90 31	7216 32 19	7222 40 11
7204 41 10	7208 35 10	7210 90 33	7216 32 91	7222 40 19
7204 41 91	7208 35 90	7210 90 35	7216 32 99	7222 40 30
7204 41 99	7208 41 00	7210 90 39	7216 33 10	
7204 49 10	7208 42 10	7211 11 00	7216 33 90	7224 10 00
7204 49 30	7208 42 30	7211 12 10	7216 40 10	7224 90 01
7204 49 91	7208 42 51	7211 12 90	7216 40 90	7224 90 09
7204 49 99	7208 42 59	7211 19 10	7216 50 10	7224 90 15
7204 50 10	7208 42 91	7211 19 91	7216 50 90	7224 90 30
7204 50 90	7208 42 99	7211 19 99	7216 90 10	
	7208 43 10	7211 21 00		7225 10 10
7206 10 00	7208 43 91	7211 22 10	7218 10 00	7225 10 91
7206 90 00	7208 43 99	7211 22 90	7218 90 11	7225 10 99
	7208 44 10	7211 29 10	7218 90 13	7225 20 10
7207 11 11	7208 44 90	7211 29 91	7218 90 15	7225 20 30
7207 11 19	7208 45 10	7211 29 99	7218 90 19	7225 30 00
7207 12 11	7208 45 90	7211 30 10	7218 90 50	7225 40 10
7207 12 19	7208 90 10	7211 41 10		7225 40 30
7207 19 11		7211 41 91	7219 11 10	7225 40 50
7207 19 15	7209 11 00	7211 49 10	7219 11 90	7225 40 70
7207 19 15	7209 12 10	7211 90 11	7219 12 10	7225 40 90
7207 19 31	7209 12 90		7219 12 90	7225 50 10
7207 20 11	7209 13 10	7212 10 10	7219 13 10	7225 50 90
7207 20 15	7209 13 90	7212 10 91	7219 13 90	7225 90 10
7207 20 17				
7207 20 31				
7207 20 33				
7207 20 51				
7207 20 55				

7226 10 10	7226 92 10	7227 90 30	7228 30 10	7301 10 00
7226 10 30	7226 99 11	7227 90 80	7228 30 30	
7226 20 10	7226 99 31		7228 30 80	7302 10 31
7226 20 31		7228 10 10	7228 60 10	7302 10 39
7226 20 51		7228 10 30	7228 70 10	7302 10 90
7226 20 71	7227 10 00	7228 20 11	7228 70 31	7302 20 00
7226 91 10	7227 20 00	7228 20 19	7228 80 10	7302 40 10
7226 91 90	7227 90 10	7228 20 30	7228 80 90	7302 90 10

ANNEX II

7201 10 11
7201 10 19
7201 10 30
7201 10 90
7201 20 00
7201 30 10
7201 30 90
7201 40 00

ANNEX III

Products and regions referred as exceptions in Article 7 of the ECSC Protocol

Products

2601 11 00
2601 12 00

2602 00 00

2619 00 10

2701 11 00
2701 11 90
2701 12 10
2701 12 90
2701 19 00
2701 20 00

2702 10 00
2702 20 00

2704 00 19
2704 00 30

Regions

All regions of:

- the Federal Republic of Germany,
 - the Kingdom of Spain.
-

PROTOCOL 3

on trade between Poland and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

Article 1

1. The Community shall grant the tariff concessions referred to in Annex I for processed agricultural products originating in Poland. In the case of the goods referred to in Annex II, however, reductions of the variable components shall be granted within the quantity limits established by the Community.

From 1995, Poland shall grant tariff concessions determined in accordance with this Protocol for the processed agricultural products originating in the Community referred to in Annex III.

2. The Association Council may:

— add to the list of processed agricultural product referred to in this Protocol,

— increase the quantities of processed agricultural products eligible for the tariff concessions established by this Protocol.

3. The Association Council may replace the concessions referred to in paragraph 1 with a system of compensatory amounts with no quantity limits, established on the basis of the differences found between the prices on the Community and Polish markets of the agricultural products actually used to produce the processed agricultural products covered by this Protocol. The Association Council shall draw up a list of the products to which the compensatory amounts are applicable and a list of basic products. It shall adopt general implementing rules to that end.

Article 2

For the purposes of the Articles which follow, the definitions given below shall apply:

— 'goods': the processed agricultural products referred to in this Protocol,

— 'agricultural component of the levy': the part of the levy corresponding to the quantity of agricultural products incorporated into the processed product and deducted from the levy applicable when such agricultural products are imported unprocessed,

— 'non-agricultural component of the levy': the part of the levy remaining when the agricultural component is deducted from the total levy,

— 'basic products': the agricultural products considered as having been used in the production of goods within the meaning of Regulation (EEC) No 3033/80,

— 'base quantity': the quantity of a basic product calculated in the manner stipulated in Article 6 of Regulation (EEC) No 3033/80 and which is used to determine the variable component applicable to goods of a given type, in accordance with the terms of the same Regulation.

Article 3

1. From the date this Agreement enters into force, the Community shall phase out the non-agricultural component of the levy in accordance with the timetable set out in Annex I.

2. For the goods for which Annex I stipulates a variable component (MOB), the latter shall be identical to that applying in the case of third countries.

3. For the goods for which Annex I stipulates a reduced variable component (MOBR), the level of the latter shall be calculated by reducing the base quantities of the basic products for which a levy reduction is granted by 20 % in 1992, 40 % in 1993 and 60 % from 1994. In the case of other basic products, the corresponding reductions, for the same years, shall be 10, 20, and 30 %. This reduction of the variable component shall be granted only within the limits of the tariff quotas established in Annex II; for quantities in excess of those quotas, the variable component applying to all third countries shall be restored.

4. The variable components shall be replaced by reduced variable components in the case of goods added to Annex III in accordance with the procedure described in Article 1 (2).

Article 4

1. Before 1 July 1994, Poland shall determine the agricultural component of the levy on the goods referred to in Annex III on the basis of the import duties applicable in 1994 to the basic agricultural products originating in the Community considered to have been used in the production of these goods. It shall forward that information to the Association Council.

2. From the time at which the Agreement enters into force until 31 December 1994, Poland shall apply to the goods referred to in Annex III the rates of duty in force on 29 February 1997. However, if reform of Polish agricultural policy causes the agricultural component of the levy defined in Article 2 to increase, Poland shall inform the Association Council accordingly, which may agree to an increase in the rate of duty concerned which corresponds to the size of the agricultural component.

3. Poland shall phase out the levies applicable to the goods referred to in Annex 3 in accordance with a

timetable established by the Association Council. Elimination of the non-agricultural component of the levy must be complete by 1 January 1999 at the latest. Reduction of the agricultural component shall be determined by the Association Council on the basis of the concessions applicable to the basic products.

Article 5

The reductions of the variable components referred to in Article 3 (3) shall apply only from 1 May 1992.

ANNEX I

Import duties applicable in the Community, to goods originating in Poland

CN code	Description	Rate of duty				
		basic	entry into force	after one year	final	applicable after years (*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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:					
0403 10	– Yoghurt:					
0403 10 51 to 99	-- Flavoured or containing added fruit, nuts or cocoa	13 + MOB	6,5 + MOBR	0 + MOBR	0 + MOBR	1
0403 90	– Other:					
0403 90 71 to 99	-- Flavoured or containing added fruit, nuts or cocoa	13 + MOB	6,5 + MOBR	0 + MOBR	0 + MOBR	1
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 of their fractions of heading No 1516:					
1517 10	– Margarine, excluding liquid margarine:					
1517 10 10	-- Containing more than 10 % but more than 15 % by weight of milkfats	13 + MOB	6,5 + MOB	0 + MOB	0 + MOB	1
1517 90	– Other:					
1517 90 10	-- Containing more than 10 % but more than 15 % by weight of milkfats	13 + MOB	6,5 + MOB	0 + MOB	0 + MOB	1
1704	Sugar confectionary (including white chocolate), not containing cocoa:					
1704 10	– Chewing gum, whether or not sugar-coated					
1704 10 11 19	-- Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	2 + MOB MAX 23	0 + MOBR MAX 23	0 + MOBR MAX 23	0 + MOBR MAX 23	0
1704 10 91 99	-- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	2 + MOB MAX 18	0 + MOBR MAX 18	0 + MOBR MAX 18	0 + MOBR MAX 18	0

(*) This column refers to the number of years after which the final rate of duty will be applied.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1704 90 10	-- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	9	9	9	9	0
1704 90 30	-- White chocolate	4+ MOB MAX 27+ AD S/Z	2+ MOBR MAX 27+ AD S/Z	0+ MOBR MAX 27+ AD S/Z	0+ MOBR MAX 27+ AD S/Z	1
1704 90 51 to 99	-- Other	6+ MOB MAX 27+ AD S/Z	3+ MOB MAX 27+ AD S/Z	0+ MOB MAX 27+ AD S/Z	0+ MOB MAX 27+ AD S/Z	1
except 1704 90 55		6+ MOB MAX 27+ AD S/Z	3+ MOBR MAX 27+ AD S/Z	0+ MOBR MAX 27+ AD S/Z	0+ MOBR MAX 27+ AD S/Z	1
1803	Cocoa paste, whether or not defatted	11	8,8	6,6	0	4
1804 00 00	Cocoa butter, fat and oil	8	6,4	4,8	0	4
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	9	7,2	5,4	0	4
1806	Chocolate and other food preparations containing cocoa:					
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:					
1806 10 10	-- Containing no sucrose or containing less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:					
	--- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:					
	---- Not otherwise sweetened than by the addition of sucrose	3	0	0	0	0
	---- Other	10	8	6	0	4
	---- Other:					
	---- Not otherwise sweetened than by the addition of sucrose	3+ MOB	0+ MOB	0+ MOB	0+ MOB	0
	---- Other	10+ MOB	5+ MOB	0+ MOB	0+ MOB	1
1806 10 30	-- Containing 65 % or more but less than 80 %, by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:					
	--- Not otherwise sweetened than by the addition of sucrose	3+ MOB	0+ MOB	0+ MOB	0+ MOB	0
	--- Other	10+ MOB	5+ MOB	0+ MOB	0+ MOB	1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1806 10 90	--- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:					
	--- Not otherwise sweetened than by the addition of sucrose	3 + MOB	0 + MOB	0 + MOB	0 + MOB	0
	--- Other	10 + MOB	5 + MOB	0 + MOB	0 + MOB	1
1806 20	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
	-- Other:					
1806 20 50	--- Containing 18 % or more by weight of cocoa butter	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
1806 20 70	--- Chocolate milk crumb	19 + MOB	12,7 + MOB	6,3 + MOB	0 + MOB	2
1806 20 90	--- Other	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
	- Other, in blocks, slabs or bars:					
1806 31	-- Filled	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
1806 32	-- Not filled	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1
1806 90	- Other:					
1806 90 11 to 39	-- Chocolate and chocolate products	9 + MOB MAX 27 + AD S/Z	4,5 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	0 + MOB MAX 27 + AD S/Z	1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1806 90 50	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	9+MOB MAX 27+ AD S/Z	4,5+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
1806 90 60	-- Spreads containing cocoa:					
	--- In immediate packings of a net capacity of 1 kg or less	12+MOB MAX 27+ AD S/Z	6+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
	--- Other	12+MOB MAX 27+ AD S/Z	6+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
1806 90 70	-- Preparations containing cocoa for making beverages:	12+MOB MAX 27+ AD S/Z	6+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
1806 90 90	-- Other:	12+MOB MAX 27+ AD S/Z	6+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:					
1901 10 00	- Preparations for infant use, put up for retail sale	0+MOB	0+MOB	0+MOB	0+MOB	0
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No 1905 cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	0+MOB	0+MOB	0+MOB	0+MOB	0
1901 90	- Other:					
	-- Malt extract:					
1901 90 11	--- With a dry extract content of 90 % or more by weight	8+MOB	4+MOB	0+MOB	0+MOB	1
1901 90 19	--- Other	8+MOB	4+MOB	0+MOB	0+MOB	1
1901 90 90	-- Other:					
	--- Preparations based on flour of leguminous vegetables in the form of sun-dried discs or dough, known as 'papad'	0	0	0	0	
	--- Other	0+MOB	0+MOB	0+MOB	0+MOB	0
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:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	- Uncooked pasta, not stuffed or otherwise prepared:					
1902 11	-- Containing eggs	12 + MOB	6 + MOBR	0 + MOBR	0 + MOBR	1
1902 19	-- Other	12 + MOB	6 + MOBR	0 + MOBR	0 + MOBR	1
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:					
1902 20 91 to 99	-- Other	13 + MOB	7,5 + MOBR	0 + MOBR	0 + MOBR	1
1902 30	- Other pasta	10 + MOB	5 + MOBR	0 + MOBR	0 + MOBR	1
1902 40	- Couscous					
1902 40 10	-- Unprepared	12 + MOB	6 + MOBR	0 + MOBR	0 + MOBR	1
1902 40 90	-- Other	10 + MOB	5 + MOBR	0 + MOBR	0 + MOBR	1
1903	Tapioca and substitutes therefor prepared form starch, in the form of flakes, grains, pearls, siftings or in similar forms:					
	- Tapioca and sago substitutes from potato or other starches	10 + MOB	5 + MOBR	0 + MOBR	0 + MOBR	1
	- Other	2 + MOB	0 + MOBR	0 + MOBR	0 + MOBR	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:					
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereals products	0 + MOB	0 + MOB	0 + MOB	0 + MOB	0
1904 90	- Other:					
	-- Rice	3 + MOB	0 + MOB	0 + MOB	0 + MOB	0
	-- Other	2 + MOB	0 + MOB	0 + MOB	0 + MOB	0
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:					
1905 10	- Crispbread	0 + MOB MAX 24 + AD D/Z	0 + MOB MAX 24 + AD S/Z	0 + MOB MAX 24 + AD S/Z	0 + MOB MAX 24 + AD S/Z	0
1905 20	- Gingerbread and the like	0 + MOB	0 + MOB	0 + MOB	0 + MOB	0
ex 1905 30	- Sweet biscuits; waffles and wafers:					
1905 30 11 to 59 and 99		13 + MOB MAX 35 + AD S/Z	6,5 + MOB MAX 35 + AD S/Z	0 + MOB MAX 35 + AD S/Z	0 + MOB MAX 35 + AD S/Z	1
	-- Other:					
	---- Waffles and wafers:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1905 30 91	---- Satted, whether or not filled	13+MOB MAX 30+ AD F/M	6,5+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	1
1905 40	- Rusks, toasted bread and similar toasted products	4+MOB	2+MOB	0+MOB	0+MOB	1
1905 90	- Other:					
1905 90 10	-- Matzos	0+MOB MAX 20+ AD F/M	0+MOB MAX 20+ AD F/M	0+MOB MAX 20+ AD F/M	0+MOB MAX 20+ AD F/M	0
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0+MOB	0+MOB	0+MOB	0+MOB	0
	-- Other:					
1905 90 30	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	4+MOB	0+MOB	0+MOB	0+MOB	0
1905 90 40	--- Waffles and wafers with a water content exceeding 10 % by weight	13+MOB MAX 30+ AD F/M	6,5+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	1
1905 90 45 and 55	--- Biscuits; extruded or expanded products, savoury or salted	13+MOB MAX 30+ AD F/M	6,5+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	1
	--- Other:					
1905 90 60	---- With added sweetening matter	13+MOB MAX 35+ AD S/Z	6,5+MOB MAX 35+ AD S/Z	0+MOB MAX 35+ AD S/Z	0+MOB MAX 35+ AD S/Z	1
1905 90 90	---- Other	13+MOB MAX 30+ AD F/M	6,5+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	0+MOB MAX 30+ AD F/M	1
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
2001 90	- Other:					
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	13+MOB	6,5+MOBR	0+MOBR	0+MOBR	1
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:					
2004 10	- Potatoes:					
	-- Other:					
2004 10 91	--- In the form of flour, meal or flakes	11+MOB	5,5+MOBR	0+MOBR	0+MOBR	1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:					
2005 20	– Potatoes:					
2005 20 10	– – In the form of flour, meal or flakes	11 + MOB	5,5 + MOBR	0 + MOBR	0 + MOBR	1
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
	– Nuts, ground-nuts and other seeds, whether or not mixed together:					
2008 11	– – Ground-nuts:					
2008 11 10	– – – Peanut butter	20	14,1	8,2	8,2	1
	– Other, including mixtures other than those of subheading No 2008 19:					
2008 91 00	– – Palm hearts	7	7	7	7	—
2008 99	– – Other:					
	– – – Not containing added spirit:					
	– – – – Not containing added sugar:					
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	13 + MOB	6,5 + MOBR	0 + MOBR	0 + MOBR	1
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:					
2101 10	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	– – Preparations:					
2101 10 00	– – – Other	13 + MOB	6,5 + MOBR	0 + MOBR	0 + MOBR	1
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of those extracts, essences or concentrates or with a basis of tea or maté:					
2101 20 10	– – Containing no milkfats, milk proteins, sucrose, isoclucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	---- Preparations with a basis of tea or maté	0	0	0	0	0
	---- Other	6	4,4	4,4	4,4	0
2101 20 90	-- Other	13 + MOB	6,5 + MOBR	0 + MOBR	0 + MOBR	1
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
	-- Roasted chicory and other roasted coffee substitutes:					
2101 30 11	---- Roasted chicory	18	12,9	7,7	7,7	1
2101 30 19	---- Other	2 + MOB	0 + MOBR	0 + MOBR	0 + MOBR	0
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					
2101 30 91	---- Of roasted chicory	22	15,3	8,6	8,6	1
2101 30 99	---- Other	2 + MOB	0 + MOBR	0 + MOBR	0 + MOBR	0
2102	Yeasts (active or inactive): other single-cell micro-organisms, dead (but not including vaccines of heading No 3002): prepared baking powders:					
2102 10	- Active yeasts:					
2102 10 10	-- Culture yeast	8	7,4	7,4	7,4	0
2102 10 90	-- Other	10	8,8	8,8	8,8	0
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:					
	-- Inactive yeasts:					
2102 20 11	---- In tablet, cube or similar form, or in immediate packing of a net content not exceeding 1 kg	6	3	3	3	0
2102 30 00	- Prepared baking powders	3	3	3	3	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:					
2103 10	- Soya sauce:					
	-- With a vegetable oil basis	12	8,2	4,4	4,4	1
	-- Other	5	4,4	4,4	4,4	0

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2103 20	- Tomato ketchup and other tomato sauces:					
	-- Sauces with a basis of tomato puree	6	6	6	6	0
	-- Other	16	11,5	7	7	1
2103 30	- Mustard flour and meal and prepared mustard:					
2103 30 90	-- Prepared mustard	7	6,5	6,5	6,5	0
2103 90	- Other:					
2103 90 90	-- Other:					
	---- Containing tomato:					
	----- With a vegetable oil basis	7	5,9	5,9	5,9	0
	----- Other	12	9	5,9	5,9	1
	---- Other:					
	----- With a vegetable oil basis	12	9	5,9	5,9	1
	----- Other	5	5	5	5	0
2105	Ice cream and other edible ice, whether or not containing cocoa	12+MOB MAX 27+ AD S/Z	6+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	0+MOB MAX 27+ AD S/Z	1
2106	Food preparations not elsewhere specified or included:					
2106 10	- Protein concentrates and textured protein substances:					
2106 10 10	-- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	20	14,1	8,2	8,2	1
2106 10 90	-- Other	13+MOB	6,5+MOB	0+MOB	0+MOB	1
2106 90	- Other:					
2106 90 10	-- Cheese for fondue	13+MOB MAX ECU 35/ 100 kg/net	6,5+MOBR MAX ECU 30/ 100 kg/net	0+MOBR MAX ECU 25/ 100 kg/net	0+MOBR MAX ECU 25/ 100 kg/net	1
2106 90 91	-- Other:					
	---- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ex 2106 90 91	----- Hydrolysates of proteins; autolysates of yeast	20	14,8	9,6	4,4	2
ex 2106 90 91	----- Other	20	14,8	9,6	4,4	2
2106 90 99	----- Other	13+MOB	6,5+MOB	0+MOB	0+MOB	1
2203	Beer made from malt	14	10	7	7	1
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:					
2205 10	- In containers holding 2 litres or less:					
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % volume or less	ECU 17/hl	ECU 13,6/hl	ECU 10,2/hl	0	4
	-- Of an actual alcoholic strength by volume exceeding 18 % volume	ECU 1,4/% vol/hl+ ECU 10/hl	ECU 1,1/% vol/hl+ ECU 8/hl	ECU 0,8/% vol/hl+ ECU 6/hl	0	4

ANNEX II

Tariff quotas applicable on imports into the Community of goods originating in Poland for which a reduction of the variable component is granted in accordance with Article 3 (3)

CN code	Description	Quantities (× 1 000 kg)				
		1992 (1990 × 1,1)	1993 (1990 × 1,2)	1994 (1990 × 1,3)	1995 (1990 × 1,4)	1996 and over (1990 × 1,5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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:					
0403 10	– Yoghurt:	11	12	13	14	15
0403 10 51 to 99	– – Flavoured or containing added fruit, nuts or cocoa					
0403 90	– Other:					
0403 90 71 to 99	– – Flavoured or containing added fruit, nuts or cocoa					
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 of their fractions of heading No 1516:					
1517 10	– Margarine, excluding liquid margarine:					
1517 10 10	– – Containing more than 10 % but not more than 15 % by weight of milkfats	11	12	13	14	15
1517 90	– Other:					
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milkfats					
1704	Sugar confectionary (including white chocolate), not containing cocoa:	3 030	3 300	3 570	3 850	4 120
1806	Chocolate and other food preparations containing cocoa:	1 530	1 670	1 810	1 950	2 090
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:					
1901 10 00	– Preparations for infant use, put up for retail sale	11	12	13	14	15

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1901 20	– Mixes and doughs for the preparation of bakers' wares of heading No 1905	180	190	210	230	240
1901 90	– Other	1 170	1 280	1 390	1 490	1 600
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	260	280	310	330	350
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	29	32	34	37	39
1904	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	95	105	110	120	130
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:	1 120	1 220	1 330	1 430	1 530
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
2001 90	– Other:					
2001 90 40	--- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch					
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid frozen:					
2004 10	– Potatoes:					
	--- Other:					
2004 10 91	---- In the form of flour, meal or flakes					
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen:					
2005 20	– Potatoes:	18	19	21	22	24
2005 20 10	--- In the form of flour, meal or flakes					
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
	– Nuts, ground-nuts and other seeds, whether or not mixed together:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2008 11	-- Ground-nuts:					
2008 11 10	---- Peanut butter					
	- Other, including mixtures other than those of subheading No 2008 19:					
2008 91 00	-- Palm hearts					
2008 99	-- Other:					
	---- Not containing added spirit:					
	----- Not containing added sugar:					
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch					
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
2101 10	- Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	-- Preparations:					
2101 10 99	---- Other					
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	11	12	13	14	15
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	220	240	260	280	300
2105	Ice cream and other edible ice, whether or not containing cocoa	46	50	55	59	63
2106	Food preparations not elsewhere specified or included:					
2106 10	- Protein concentrates and textured protein substances	130	140	160	170	180
ex 2106 90	- Other	400	430	470	500	540
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2209					
2202 90 91 to 99	- Other	11	12	13	14	15

ANNEX III

0403 10 51	1902 30 90
0403 10 53	1902 40 10
0403 10 59	1902 40 90
0403 10 91	1903 00 00
0403 10 93	
0403 10 99	2001 90 30
0403 90 71	2001 90 40
0403 90 73	2004 90 10
0403 90 79	2008 11 10
0403 90 91	2008 91 00
0403 90 93	2008 99 85
0403 90 99	2008 99 91
0710 40 00	
0711 90 30	2101 10 11
	2101 10 19
1302 31 00	2101 10 91
	2101 10 99
1704 10 11	2101 20 10
1704 10 19	2101 20 90
1704 10 91	2101 30 11
1704 10 99	2101 30 19
1704 90 30	2101 30 91
1704 90 55	2101 30 99
	2102 10 10
1803 10 00	2102 10 31
1803 20 00	2102 10 39
1804 00 00	2102 10 90
1805 00 00	2102 20 11
	2102 20 19
	2102 20 90
1902 11 10	2102 30 00
1902 11 90	2103 10 00
1902 19 11	2106 90 10
1902 19 19	
1902 19 90	
1902 20 91	2203 00 10
1902 20 99	2203 00 90
1902 30 10	2205 10 10

PROTOCOL 4

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

TITLE I

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 1

Origin criteria

For the purpose of implementing the Agreement, and without prejudice to the provisions of Article 2 of this Protocol, the following products shall be considered as

1. products originating in the Community:
 - (a) products wholly obtained in the Community;
 - (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this protocol, originate in Poland;
2. products originating in Poland:
 - (a) products wholly obtained in Poland;
 - (b) products obtained in Poland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

Article 2

Cumulation and allocation of origin

1. Inasmuch as trade between the Community and Hungary and the Czech and Slovak Federal Republic, hereinafter referred to as 'the CSFR', and between Poland and those two countries, and also between each of those countries themselves, is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in Hungary or the CSFR or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above;

B. products originating in Poland: those products referred to in Article 1 (2) which, after being exported from Poland have undergone no working or processing in Hungary or the CSFR or have undergone working or processing insufficient to confer on them the status of products originating in either of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above.

2. Notwithstanding the provisions of Article 1 (1) (b) and (2) (b) and those of paragraph 1 above, and provided that all the conditions laid down therein are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Poland respectively unless the value of the products worked or processed originating in the Community or in Poland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

'Added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which originated in another of the countries referred to in paragraph 1 of the present Article.

Article 3

Wholly obtained products

1. Within the meaning of Article 1 (1) (a) and (2) (a), the following shall be considered as wholly obtained either in the Community or in Poland:
 - (a) mineral products extracted from their soil or from their seabed;

- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The term 'their vessels' in paragraph 1 (f) shall apply only to vessels:

- which are registered or recorded in Poland or in a Member State of the Community,
- which sail under the flag of Poland or of a Member State of the Community,
- which are owned to an extent of at least 50 % by nationals of Poland or of Member States of the Community, or by a company with its head office in one of these States or in Poland, 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 Poland or of Member States of the Community and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to Poland, to their public bodies or to their nationals,
- of which the master and officers are nationals of Poland or of Member States of the Community,

— of which at least 75 % of the crew are nationals of Poland or of Member States of the Community.

3. The terms 'Poland' and 'the Community' shall also cover the territorial waters which surround Poland and the Member States of the Community.

Sea-going vessels, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the Community or of Poland provided that they satisfy the conditions set out in paragraph 2.

Article 4

Sufficiently processed products

1. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from that in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The expressions 'chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'Harmonized System' or HS).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

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

- (a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in the Community or in Poland, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community or Poland.
- (b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for these materials in the territory concerned.

Where the value of the originating materials used needs to be established, the provisions of the above subparagraph shall be applied *mutatis mutandis*.

(c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.

(d) 'Customs value' shall be understood as the value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on tariffs and trade, established in Geneva on 12 April 1979.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

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

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

(c) (i) changes of packaging and breaking up and assembly of consignments;

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

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

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

(f) simple assembly of parts of articles to constitute a complete article;

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

(h) slaughter of animals.

Article 5

Neutral elements

In order to determine whether a product originates in the Community or in Poland, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such product or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the product originate in third countries or not.

Article 6

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

Article 7

Sets

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

Article 8

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of the Community and of Poland or, when the provisions of Article 2 are applied, of Hungary or the CSFR, without entering any other territory. However, goods originating in Poland or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Community or Poland or, when the provisions of Article 2 apply, of Hungary or the CSFR, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country

of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:

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

Article 9

Territorial requirement

The conditions set out in this title relative to the acquisition of originating status must be fulfilled without interruption in the Community or in Poland except as provided for in Article 2.

If originating products exported from the Community or Poland to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

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

TITLE II

PROOF OF ORIGIN

Article 10

Movement certificate EUR.1

Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol.

Article 11

Normal procedure for the issue of certificates

1. A movement certificate EUR.1 shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

Applications for movement certificates EUR.1 must be preserved for at least two years by the customs authorities of the exporting State.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.

He shall undertake to submit, at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above products carried out by the said authorities.

Exporters must keep for at least two years the supporting documents referred to in this paragraph.

3. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.

4. The movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of Poland if the goods to be exported can be considered as products originating in Poland within the meaning of Article 1 (2) of this Protocol.

5. Where the cumulation provisions of Article 1 or 2 are applied, the customs authorities of the Member States of the Community or of Poland may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in Poland.

In these cases movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting State.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential tariff arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions for issuing EUR.1 certificates have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in paragraph 1 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. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

10. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting State when the products to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

Article 12

Long-term certificates EUR.1

1. Notwithstanding the provisions of Article 11 (10), a movement certificate EUR.1 may be issued by the customs authorities of the exporting State when only part of the products to which it relates are exported, in

the case of a certificate covering a series of exportations of the same products from the same exporter to the same importer, over a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'.

2. LT certificates shall be issued, in accordance with the provisions of Article 11, at the discretion of the customs authorities of the exporting State and according to their own judgment of the need for this procedure, only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the exporter shall immediately inform the customs authorities who issued the certificate.

3. Where the LT certificate procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

4. Box 11 'Customs endorsement' of the EUR.1 certificate must be endorsed as usual by the customs authorities of the exporting State.

5. One of the following phrases shall be entered in box 7 of the EUR.1 certificate:

'CERTIFICADO LT VÁLIDO HASTA EL ...'
 'LT-CERTIFICAT GYLDIGT INDTIL ...'
 'LT-CERTIFICAT GÜLTIG BIS ...'
 'ΠΙΣΤΟΠΟΙΗΤΙΚΟΝ ΛΤ ΙΞΥΟΝ ΜΕΧΡΙ ...'
 'LT-CERTIFICATE VALID UNTIL ...'
 'CERTIFICAT LT VALABLE JUSQU'AU ...'
 'CERTIFICATO LT VALIDO FINO AL ...'
 'LT-CERTIFICAAT GELDIG TOT EN MET ...'
 'LT-CERTIFICADO VALIDO ATE ...'
 'LT-SWIADECTWO WAZNE DO ...'
 'LT-BIZONYITVANY ÉRVÉNYES ...-IG'
 'LT-OSVĚDCĚNÍ PLATNĚ DO ...'

(date indicated in Arabic numerals).

6. Reference is not required in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg or other measures (litres, m³, etc.)). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 17, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may require him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or in one of the countries referred to in Article 2 of this Protocol and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Poland.

The customs authorities of the exporting State may require that the entries which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the customs office of importation within four months of their being made out by the exporter.

9. In the framework of the LT certificate procedure, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such

invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Poland on customs formalities and the use customs documents.

Article 13

Issue of EUR.1 retrospectively

1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.

2. For the implementation of paragraph 1, the exporter must in the written application:

- indicate the place and date of export of the products to which the certificate relates,
- certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΠΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITADO A POSTERIORI', 'WYSTAWIONE RETROSPEKTYWNI', 'KIADVA VISSZAMENŐLEGES HATÁLLYAL', 'VYSTAVENO DODATĚCNĚ'.

4. The endorsement referred to in paragraph 3 shall be inserted in the 'Remarks' box on the movement certificate EUR.

Article 14

Issue of a duplicate EUR.1

1. In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply in writing to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO',
'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ',
'DUPLICADO', 'SEGUNDA VIA', 'DUPLIKÁT',
'MÁSOLAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box on the movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR. 1, shall take effect as from that date.

Article 15

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 11, 13 and 14 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit to the customs office of the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 11 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEEENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'UPROSZCZONA PROCEDURA', 'EGYSZERUSÍTETT ELJÁRÁS', 'ZJEDNODUSENÉ RÍZENÍ'.

5. Box No 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box No 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such certificate.

7. Where the simplified procedure is applied, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 certificates are to be made;

(b) the conditions under which these applications are to be kept for at least two years;

(c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 27 of this Protocol.

9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of the Community, the Member States and Poland concerning customs formalities and the use of customs documents.

Article 16

Replacement of certificates

1. It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other certificates provided that this is done by the customs office or other competent authorities responsible for controlling the goods.

2. When products originating in the Community or in Poland and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

3. The replacement certificate shall be regarded as a definite movement certificate EUR.1 for the purpose of the application of this Protocol, including the provisions of this Article.

4. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box 7.

Article 17

Validity of certificates

1. A movement certificate EUR.1 must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs office of the importing State where the products are entered.

2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificates by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

Article 18

Exhibitions

1. Products sent from the Community or Poland for exhibition in a country other than Poland or a Member State of the Community and sold after the exhibition for importation into Poland or the Community shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Poland and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or Poland 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 someone in the Community or Poland;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community or Poland in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of

the nature of the products and the conditions under which they have been exhibited may be required.

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

Article 19

Submission of certificates

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing State in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 20

Importation by instalments

Without prejudice to Article 4 (3) of this Protocol, where at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

Article 21

Preservation of certificates

Movement certificates EUR.1 shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

Article 22

Form EUR.2

1. Notwithstanding Article 10, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 5110 per consignment, shall be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.

2. The form EUR.2 shall be completed and signed by the exporter or, under the exporters responsibility, by his authorized representative in accordance with this Protocol.

3. A form EUR.2 shall be completed for each consignment.

4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.

5. Articles 17, 19 and 21 shall apply *mutatis mutandis* to forms EUR.2.

Article 23

Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 or in the form EUR.2 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 document null and void if it is duly established that it corresponds to the products submitted.

Article 24

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of traveller's personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

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.

Furthermore, the total value of these products must not exceed ECU 365 in the case of small packages or

ECU 1 025 in the case of the contents of traveller's personal luggage.

Article 25

Amounts expressed in ecu

1. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecu shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are involved in the currency of the exporting State or of another of the countries mentioned in Article 2 of this Protocol.

If the goods are invoiced in the currency of another Member State of the Community the importing State shall recognize the amount notified by the country concerned.

2. Up to and including 30 April 1993, the ecu, to be used in any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1990. For each successive period of two years, it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

TITLE III

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 26

Communication of stamps and addresses

The customs authorities of the Member States and of Poland 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 EUR.1 certificates and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and forms EUR.2.

Article 27

Verification of movement certificates EUR.1 and of forms EUR.2

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of the subsequent verification of movement certificates EUR.1, the customs authorities of the exporting State must keep copies of the certificates, as well as any export documents referring to them, for at least two years.

3. In order to ensure the proper application of this Protocol, Poland and the Member States of the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, including those issued under Article 11 (5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

4. Where an EUR.1 certificate has been issued under the conditions laid down in Article 11 (5), and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR.1 certificate or certificates issued previously relating to those goods.

5. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall, return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an enquiry.

The relevant commercial documents or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

6. If the customs authorities of the importing State decide to suspend execution of the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

7. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 apply to the products in question and whether those products can, in fact, qualify for the application of the preferential arrangements.

If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to

determine the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement.

8. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Cooperation Committee.

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

10. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the Community or Poland shall on its own initiative or at the request of the other Party carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions, and for this purpose the Community or Poland may invite the participation of the other Party in these enquiries.

11. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under this Protocol only after completion of such aspects of administrative cooperation set down in this Protocol which may have been activated, including in particular the verification procedure.

Likewise, products would be refused treatment as originating products under this Protocol only after the completion of the verification procedure.

Article 28

Penalties

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

Article 29

Free zones

The Member States and Poland shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the course of

transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

TITLE IV

CEUTA AND MELILLA

Article 30

Application of the Protocol

1. The term 'Community' used in this Protocol does not cover Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in these zones.

2. This protocol shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 31.

Article 31

Special conditions

1. The following provisions shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. Providing they have been transported directly in accordance with the provisions of Article 8, 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 4 of this Protocol; or that
 - (ii) those products are originating in Poland or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3);

(2) products originating in Poland:

- (a) products wholly obtained in Poland;
- (b) products obtained in Poland 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 4 of this Protocol; or that
 - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3).

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

4. The exporter or his authorized representative shall enter 'Poland' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1.

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

TITLE V

FINAL PROVISIONS

Article 32

Amendments to the Protocol

The Association Council shall examine at two-yearly intervals, or whenever Poland or the Community so request, the application of the provisions of this Protocol, with a view to making any necessary amendments or adaptations.

Such examination shall take into account in particular the participation of the Contracting Parties in free trade zones or customs unions with third countries.

Article 33

Customs Cooperation Committee

1. A Customs Cooperation Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall be composed, on the one hand, of experts of the Member States and of officials of the department of the Commission of the European Communities who are responsible for customs questions and, on the other hand, of experts nominated by Poland.

Article 34

Petroleum products

The products set out in Annex VI shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply, *mutatis mutandis*, to these products.

Article 35

Annexes

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

Article 36

Implementation of the Protocol

The Community and Poland shall each take the steps necessary to implement this Protocol.

Article 37

Arrangements with Hungary and the CSFR

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Hungary and the CSFR enabling this Protocol to be applied. The Contracting Parties shall notify each other of measures taken to this effect.

Article 38

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 the Agreement are either in transit or are in the Community or in Poland or, in so far as the provisions of Article 2 are applicable, in Hungary or the CSFR, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

ANNEX I

NOTES

Foreword

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 4 (1).

Note 1

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. 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 rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. 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 rule in column 3.

Note 2

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any ingredient, raw material, component or part, etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.
- 2.4. The term 'goods' covers both materials and products.

Note 3

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 4 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No . . . ' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 4 (3).
- 3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules,
- where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Note 4

- 4.1. 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 origin. Thus if a rule says 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.
- 4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example:

The rule for fabrics says 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; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used:

For example:

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

For example:

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

For example:

In the case of an article 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.

See also Note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 5

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. 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.
- 5.4. 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 Nos 5501 to 5507.

Note 6

- 6.1. In the case of the products classified within those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,

- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

For example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

For example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used up to a weight of 10 % of the fabric.

For example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

For example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

For example:

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7

- 7.1. In the case of those textile products which are marked in the list by a footnot referring 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 products 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.
- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example:

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

ANNEX II

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating

(1)	(2)	(3)
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: — Containing added sugar — Other	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex works price of the product Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
ex 1302	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	— Other	Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506
	— Other	Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	— Solid fractions of fish oils and fats and oils of marine mammals	Manufacture from materials of any heading including other materials of heading No 1504
	— Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 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 No 1506
	— Other	Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	— Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515
	— Other, except for:	Manufacture in which all the vegetable materials used must already be originating
	— Lung oil; myrtle wax and Japan wax	
	— Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	

(1)	(2)	(3)
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1702	<p>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:</p> <ul style="list-style-type: none"> — Chemically pure maltose and fructose — Other sugars in solid form, flavoured or coloured — Other 	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product

(1)	(2)	(3)
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:</p> <ul style="list-style-type: none"> — Malt extract — Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
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	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</p> <ul style="list-style-type: none"> — Not containing cocoa: <ul style="list-style-type: none"> — Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared — Other — Containing cocoa 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710 may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product <p>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
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

(1)	(2)	(3)
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must already be originating
	— Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product
	— Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	— Prepared mustard	Manufacture from mustard flour or meal

(1)	(2)	(3)
ex 2104	<p>— Soups and broths and preparations therefor</p> <p>— Homogenized composite food preparations</p>	<p>Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005</p> <p>The rule for the heading in which the product would be classified in bulk shall apply</p>
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205 ex 2207, ex 2208 and ex 2209	<p>The following, containing grape materials:</p> <p>vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar</p>	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating

(1)	(2)	(3)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
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	These are Annex VI products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex VI products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
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

(1)	(2)	(3)
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex VI products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex VI products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product
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 No 2909 used may not exceed 20 % 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
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product
2934	Other heterocyclic compounds	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; 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 No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
<p>3002 (cont'd)</p>	<p>— Other:</p> <p>— Human blood</p> <p>— Animal blood prepared for therapeutic or prophylactic uses</p> <p>— Blood fractions other than antisera, haemoglobin and serum globulin</p> <p>— Haemoglobin, blood globulin and serum globulin</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p>
<p>3003 and 3004</p>	<p>Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
<p>ex Chapter 31</p>	<p>Fertilizers except for heading No ex 3105 for which the rule is set out below</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
<p>ex 3105</p>	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
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 heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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' (2) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product
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 heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex VI products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	These are Annex VI products

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

(2) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(1)	(2)	(3)
3404 (cont'd)	— Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. <p>However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product</p>
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> — Starch ethers and esters — Other 	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>
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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704

(1)	(2)	(3)
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	<p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: <ul style="list-style-type: none"> — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water insoluble salts and their esters — Sorbitol other than that of heading No 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 	<p>These are Annex VI products</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>

(1)	(2)	(3)
ex 3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:</p> <p>— Addition homopolymerization products</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</p> <p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (*)</p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (*)</p>
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex works price of the product
ex 3916 to 3921	<p>Semi-manufactures and articles of plastics, except for headings Nos ex 3916, ex 3917 and ex 3920, for which the rules are set out below:</p> <p>— 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</p> <p>— Other:</p> <p>— Addition homopolymerization products</p> <p>— Other</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</p> <p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (*)</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (*)</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</p> <p>— the value of any materials classified in the same heading as the product does not exceed 20 % of the ex works price of the product</p>
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium

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

(1)	(2)	(3)
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4001 4005 4012 ex 4017	Laminated slabs of crepe rubber for shoes Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber Articles of hard rubber	Lamination of sheets of natural rubber 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 Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 Manufacture from hard rubber
ex 4102 4104 to 4107 4109	Raw skins of sheep or lambs, without wool on Leather, without hair or wool other than leather of heading No 4108 or 4109 Patent leather and patent laminated leather; metallized leather	Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product
ex 4302 4303	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other Articles of apparel, clothing accessories and other articles of furskin	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302
ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413	Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed — Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding

(1)	(2)	(3)
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911

(1)	(2)	(3)
4910	<p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> — Calenders of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product <p>Manufacture from materials not classified within heading No 4909 or 4911</p>
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
<p>5501 to 5507</p> <p>ex Chapter 50 to Chapter 55</p>	<p>Man-made staple fibres</p> <p>Yarn, monofilament and thread</p> <p>Woven fabrics:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — raw silk, silk waste, carded or combed or otherwise processed for spinning, — other natural fibres, not carded, combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (1)</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(1)	(2)	(3)
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p> <p>— Other</p>	<p>Manufacture from (1):</p> <p>— natural fibres,</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506, or</p> <p>— polypropylene filament tow of heading No 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 value does not exceed 40 % of the ex works price of the product</p> <p>Manufacture from (1):</p> <p>— natural fibres,</p> <p>— man-made staple fibres made from casein, or</p> <p>— chemical materials or textile pulp</p>
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (1):</p> <p>— natural fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>
5605	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from (1):</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>
5606	<p>Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from (1):</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>

(1) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(1)	(2)	(3)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> — Of needleloom felt — Of other felt — Other 	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp. <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 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 value does not exceed 40 % of the ex works price of the product <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <ul style="list-style-type: none"> — Combined with rubber thread — Other 	<p>Manufacture from single yarn (1)</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product

(1) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(1)	(2)	(3)
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 — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (*)
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from (*): — coir yarn, — 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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics	Manufacture from (*): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(*) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(1)	(2)	(3)
5906 (cont'd)	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — Other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — Other	Manufacture from yarn (2) Manufacture from (1): — 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 heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, ex 6211, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below	Manufacture from yarn (2)
ex 6202 ex 6204 ex 6206 ex 6209, ex 6211 and ex 6217	Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered	Manufacture from yarn (2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)

(1) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(2) See Note 7.

(1)	(2)	(3)
ex 6210 ex 6216 and ex 6217	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn (1) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product (1)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	— Embroidered	Manufacture from unbleached single yarn (1) (2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)
	— Other	Manufacture from unbleached single yarn (1) (2)
ex 6217	Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:	
	— Of felt, of non-wovens	Manufacture from (2): — natural fibres, or — chemical materials or textile pulp
	— Other:	
	— Embroidered	Manufacture from unbleached single yarn (2) (2) or Manufacture from unembroidered fabric (other than knitted or crocheted) provided 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 (2) (2)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (2): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1) See Note 7.

(2) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(3) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see Note 7.

(1)	(2)	(3)
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn
ex 6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾
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 ⁽²⁾
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
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or 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)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Note 6.

⁽²⁾ See Note 7.

(1)	(2)	(3)
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 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 in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware 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 No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
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 — Semi-manufactured or in powder form (All)	Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals 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 in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 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 No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; 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 No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product

(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos 7601 and ex 7616 are set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7801	Unwrought lead: <ul style="list-style-type: none"> — Refined lead — Other 	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used

(1)	(2)	(3)
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7901	Unwrought zinc	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p>
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
8001	Unwrought tin	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p>
ex Chapter 81	Other base metals, wrought; articles thereof	<p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product</p>
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	<p>Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex works price of the set</p>
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % of the ex works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
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
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

(1)	(2)	(3)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for the wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 5 % of the ex works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, temping machines and road rollers:</p> <ul style="list-style-type: none"> — Road rollers — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % of the ex works price of the product
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
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 for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8452	<p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already 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 heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
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
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	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 those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8546 and 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % 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 — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product
ex 8518	Microphones and stands therefor; 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, — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8521	Video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
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:	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
	— 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8529	<p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528</p> <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8548	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
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto: — Rotochutes — Other	Manufacture from materials of any heading including other materials of heading No 8804 Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % 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 in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018, 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of 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: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 9014	Other navigational instruments and appliances	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
9016	Balances of a sensitivity of 5 cg or better, with or without weights	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
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	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>

(1)	(2)	(3)
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — Parts and accessories — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
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 those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex works price of the product
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> — Of base metal, whether or not plated, or clad with precious metal — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>

(1)	(2)	(3)
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 ammunitions; 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 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403
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
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5 % of the ex works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not 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 their total value does not exceed 15 % of the ex works price of the set

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — 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 No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

*ANNEX III***MOVEMENT CERTIFICATES EUR.1**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate 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/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities of the Member States of the Community and of Poland may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000				
See notes overleaf before completing this form					
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <p align="center">and</p> (Insert appropriate countries, groups of countries or territories)				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 5px;"> 4. Country, group of countries or territory in which the products are considered as originating </td> <td style="width:50%; padding: 5px;"> 5. Country, group of countries or territory of destination </td> </tr> </table>			4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
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				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; padding: 5px;"> 8. Item number; Makes and numbers; Number and kind of packages (¹); Description of goods </td> <td style="width:10%; padding: 5px;"> 9. Gross weight (kg) or other measure (litres, m³, etc.) </td> <td style="width:20%; padding: 5px;"> 10. Invoices (Optional) </td> </tr> </table>			8. Item number; Makes and numbers; Number and kind of packages (¹); Description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
8. Item number; Makes and numbers; Number and kind of packages (¹); Description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)			
11. CUSTOMS ENDORSEMENT Declaration certified Export document (²) Form No Customs office Issuing country or territory Date <p align="center">(Signature)</p>		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 <p align="center">(Signature)</p>			

(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.

Stamp

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents (1):

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing 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.

*ANNEX IV***FORM EUR.2**

1. Form EUR.2 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Forms shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each Form EUR.2 shall measure 210 × 148 mm; a maximum 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 64 g/m².
3. The competent authorities of the Member States of the Community and of Poland 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.

(RECTO)
 Before completing this form read carefully the instructions on the other side.

FORM EUR.2 No		1 Form used in preferential trade between (*) and	
2 Exporter (Name, full address, country)		3 Declaration by exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.	
4 Consignee (Name, full address, country)		6 Signature of exporter	
		7 Remarks (*)	
		8 Country of origin (*)	9 Country of destination (*)
			10 Gross weight (kg)
11 Marks; Numbers of consignment; Description of goods		12 Authority in the exporting country (*) responsible for verification of the declaration by the exporter	

(1) Insert the countries, groups of countries or territories concerned.
 (2) Refer to any verification already carried out by the appropriate authorities.
 (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.
 (4) The term 'country' means country, group of countries or territory of destination.

(VERSO)

13 Request for verification
The verification of the declaration by the exporter on the front of this form is requested (*)

..... 19.....
(Place and date)

Stamp

.....
(Signature)

14 Result of verification
Verification carried out shows that (1)

the statements and particulars given in this form are accurate

this form does not meet the requirements as to accuracy and authenticity (see remarks appended)

..... 19.....
(Place and date)

Stamp

.....
(Signature)

(1) Insert X in the appropriate box.

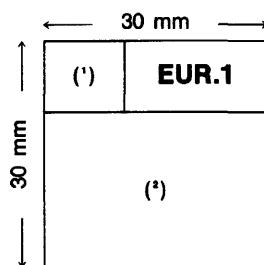
(*) Subsequent verifications of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR.2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX V

Specimen impression of the stamp mentioned in Article 15 (3) (b)



(*) Initials or coat of arms of the exporting State.

(*) Such information as is necessary for the identification of the approved exporter.

ANNEX VI

LIST OF PRODUCTS REFERRED TO IN ARTICLE 34 WHICH ARE TEMPORARILY EXCLUDED FROM THE SCOPE OF THIS PROTOCOL

HS heading No	Description of 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
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

PROTOCOL 5

to the Europe Agreement ('the Agreement')

CHAPTER I

Specific provisions relating to trade between Spain and Poland

Article 1

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities (hereinafter called 'the Act of Accession').

Article 2

Under the Act of Accession Spain shall not grant to products originating in Poland more favourable treatment than it provides for imports originating or in free circulation in other Member States.

Article 3

1. Customs duties on imports applicable by the Kingdom of Spain to industrial products originating in Poland and referred to in Article 9 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be abolished according to the procedure and timetables set forth in this Article.

2. Tariff dismantling shall start from the duties actually charged by the Kingdom of Spain in its trade with third countries on 1 January 1985 in accordance with the following timetable:

- from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 10 %.
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

Article 4

1. Duties applied by the Kingdom of Spain to agricultural products as defined in Article 18 of the Agreement originating in Poland and listed in Annexes VIII and X of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out in Articles 75 (2) and 75 (3) of the Act of Accession.

2. Levies applied by the Kingdom of Spain to agricultural products referred to in Article 20 (2) of the Agreement originating in Poland and listed in Annex VIII, and to the agricultural component of products referred to in Protocol 3 originating in Poland, shall be the levies applied each year by the Community of Ten adjusted by the accession compensatory amounts as set out in the Act of Accession.

Article 5

The implementation by Spain of the undertakings covered by Article 9 (4) of the Agreement shall take place at the time set for the remaining Member States always provided that Poland has been removed from the scope of Regulations (EEC) No 1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

Article 6

Quantitative restrictions may be applied to imports into Spain of products originating in Poland:

- (a) until 31 December 1992 in respect of the products listed in Annex A;
- (b) until 31 December 1995 in respect of the products listed in Annex B.

Article 7

Application of the provisions of this Protocol shall be without prejudice to Council Regulation (EEC) No 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands or Council Decision 91/314/EEC of 26 June 1991 setting up a programme of options specific to the remote and insular nature of the Canary Islands (Poseican).

CHAPTER II

Specific provisions relating to trade between Portugal and Poland

Article 8

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession.

Article 9

Under the Act of Accession Portugal shall not grant Poland more favourable treatment than is provided for imports originating in other Member States.

Article 10

1. The duties applicable by the Portuguese Republic to industrial products originating in Poland and referred to in Article 9 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be phased out according to the procedure and timetables set forth in this Article.

2. In respect of industrial products other than those included in Annexes II and III to the Agreement tariff dismantling shall take as its basic starting point the duties actually applied by the Portuguese Republic in its trade with the Community of Ten on 1 January 1985:

— from the entry into force of the Agreement provided that this does not occur before 1 January 1992, duties shall be reduced to 15 % of the basic duty,

— on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

However, for products referred to in Annex XXXI of the Act of Accession tariff dismantling shall be carried out according to the same timetable and start from the duties actually applied by the Portuguese Republic in its trade with third countries on 1 January 1985.

3. For products included in Annex II to the Agreement tariff dismantling shall start from the duties actually charged by the Portuguese Republic in its trade with third countries on 1 January 1985 in accordance with the following timetable:

— from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 15 %,

— on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

4. For products included in Annex III of the Agreement, and within the limits set by the Community tariff quotas referred to in Article 9 (3) of the Agreement, reductions in duties shall be carried out in accordance with the procedure and timetables set out in paragraph 2 of this Article.

Beyond the limits set by Community tariff quotas the rules laid down in paragraph 3 shall apply.

Article 11

1. The duties applied by the Portuguese Republic to agricultural products as defined in Article 18 of the Agreement originating in Poland and listed in Annexes VIII and X of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out below in this Article.

2. For agricultural products other than those referred to in paragraph 3 the Portuguese Republic shall reduce its tariffs from those actually applied by it in its trade with third countries on 1 January 1985. Each year the difference between those tariffs and those applied by the Community of Ten shall be reduced in accordance with the following timetable:

— from the entry into force of the Agreement the difference shall be reduced to 36,3 % of the original difference,

— on 1 January 1993 the difference shall be reduced to 27,2 % of the original difference,

— on 1 January 1994 the difference shall be reduced to 18,1 % of the original difference,

— on 1 January 1995 the difference shall be reduced to 9 % of the original difference,

— from 1 January 1996 the Portuguese Republic shall apply the same duties as the Community of Ten.

3. The Portuguese Republic shall apply a duty to the agricultural products referred to in Regulations (EEC) No 136/66, (EEC) No 804/68, (EEC) No 805/68, (EEC) No 1035/72, (EEC) No 2727/75, (EEC) No 2759/75, (EEC) No 2771/75, (EEC) No 2777/75, (EEC) No 1418/76 and (EEC) No 822/87, which reduces the difference between the duty actually applied on 31 December 1990 and the preferential duty in accordance with the following timetable:

— from the entry into force of the Agreement the difference shall be reduced to 66,6 % of the initial difference,

— on 1 January 1993 the difference shall be reduced to 49,9 % of the initial difference,

— on 1 January 1994 the difference shall be reduced to 33,2 % of the initial difference,

— on 1 January 1995 the difference shall be reduced to 16,5 % of the initial difference.

Portugal shall apply preferential rates in full from 1 January 1996.

Article 12

The implementation by Portugal of the undertakings covered by Article 9 (4) of the European Agreement shall take place at the time set for the remaining Member States always provided that Poland has been removed from the scope of Regulations (EEC) No 1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

Article 13

Quantitative restrictions may be applied to imports into Portugal of products originating in Poland:

- (a) until 31 December 1992 in respect of the products listed in Annex C;
- (b) until 31 December 1995 in respect of the products in Annex D.

ANNEX A

CN code	Notes	Timetable for liberalization
		31. 12. 1992
0302 50 10		31. 12. 1992
ex 0302 50 90	(¹)	31. 12. 1992
0302 69 35		31. 12. 1992
0302 69 55		31. 12. 1992
0302 69 65		31. 12. 1992
0302 69 85		31. 12. 1992
ex 0302 69 98	(¹)	31. 12. 1992
0303 78 10		31. 12. 1992
0303 79 83		31. 12. 1992
ex 0304 10 31	(¹)	31. 12. 1992
ex 0304 10 98	(¹)	31. 12. 1992
0304 20 57		31. 12. 1992
0304 90 47		31. 12. 1992
ex 0305 62 00	(¹)	31. 12. 1992
ex 0305 69 10	(¹)	31. 12. 1992
ex 0306 24 90	(¹)	31. 12. 1992
ex 0307 91 00	(¹)	31. 12. 1992

ANNEX B

CN code	Notes	Timetable for liberalization
ex 0102 90 10	(¹)	31. 12. 1995
ex 0102 90 31	(¹)	31. 12. 1995
ex 0102 90 33	(¹)	31. 12. 1995
ex 0102 90 35	(¹)	31. 12. 1995
ex 0102 90 37	(¹)	31. 12. 1995
0103 91 10		31. 12. 1995
0103 92 11		31. 12. 1995
0103 92 19		31. 12. 1995
0201		31. 12. 1995
0203 11 10		31. 12. 1995
0203 12 11		31. 12. 1995
0203 12 19		31. 12. 1995
0203 19 11		31. 12. 1995
0203 19 13		31. 12. 1995
0203 19 15		31. 12. 1995
0203 19 55		31. 12. 1995
0203 19 59		31. 12. 1995
0203 21 10		31. 12. 1995
0203 22 11		31. 12. 1995
0203 22 19		31. 12. 1995
0203 29 11		31. 12. 1995
0203 29 13		31. 12. 1995
0203 29 15		31. 12. 1995
0203 29 55		31. 12. 1995
0203 29 59		31. 12. 1995
0206 30 21		31. 12. 1995
0206 30 31		31. 12. 1995
0206 41 91		31. 12. 1995
0206 49 91		31. 12. 1995

CN code	Notes	Timetable for liberalization
0208 10 10		31. 12. 1995
0209 00 11		31. 12. 1995
0209 00 19		31. 12. 1995
0209 00 30		31. 12. 1995
0210 11 11		31. 12. 1995
0210 11 19		31. 12. 1995
0210 11 31		31. 12. 1995
0210 11 39		31. 12. 1995
0210 12 11		31. 12. 1995
0210 12 19		31. 12. 1995
0210 19 10		31. 12. 1995
0210 19 20		31. 12. 1995
0210 19 30		31. 12. 1995
0210 19 40		31. 12. 1995
0210 19 51		31. 12. 1995
0210 19 59		31. 12. 1995
0210 19 60		31. 12. 1995
0210 19 70		31. 12. 1995
0210 19 81		31. 12. 1995
0210 19 89		31. 12. 1995
0210 90 31		31. 12. 1995
0210 90 39		31. 12. 1995
ex 0210 90 90	(¹)	31. 12. 1995
0401		31. 12. 1995
0403 10 22		31. 12. 1995
0403 10 24		31. 12. 1995
0403 10 26		31. 12. 1995
ex 0403 90 51	(¹)	31. 12. 1995
ex 0403 90 53	(¹)	31. 12. 1995
ex 0403 90 59	(¹)	31. 12. 1995
0404 10 91		31. 12. 1995
0404 90 11		31. 12. 1995
0404 90 13		31. 12. 1995
0404 90 19		31. 12. 1995
0404 90 31		31. 12. 1995
0404 90 33		31. 12. 1995
0404 90 39		31. 12. 1995
0405		31. 12. 1995
ex 0406	(¹⁰)	31. 12. 1995
ex 1001 90 99	(¹¹)	31. 12. 1995
ex 1004 00 90	(¹²)	31. 12. 1995
1101		31. 12. 1995
1103 11 10		31. 12. 1995
1103 11 90		31. 12. 1995
1103 12 00		31. 12. 1995
1103 13 10		31. 12. 1995
1103 13 90		31. 12. 1995
1103 14 00		31. 12. 1995
1103 19 10		31. 12. 1995
1103 19 30		31. 12. 1995
1103 19 90		31. 12. 1995

CN code	Notes	Timetable for liberalization	CN code	Notes	Timetable for liberalization
1104 11 10		31. 12. 1995	1602 41 10		31. 12. 1995
1104 12 10		31. 12. 1995	1602 42 10		31. 12. 1995
ex 1104 19 10	(13)	31. 12. 1995	1602 49 11		31. 12. 1995
ex 1104 19 30	(13)	31. 12. 1995	1602 49 13		31. 12. 1995
ex 1104 19 50	(13)	31. 12. 1995	1602 49 15		31. 12. 1995
ex 1104 19 99	(13)	31. 12. 1995	1602 49 19		31. 12. 1995
1104 21 10		31. 12. 1995	1602 49 30		31. 12. 1995
1104 21 30		31. 12. 1995	1602 49 50		31. 12. 1995
1104 21 50		31. 12. 1995	ex 1602 90 10	(16)	31. 12. 1995
1104 21 90		31. 12. 1995	1602 90 51		31. 12. 1995
1104 22 10		31. 12. 1995			
1104 22 30		31. 12. 1995	ex 1902 20 30	(17)	31. 12. 1995
1104 22 50		31. 12. 1995			
1104 22 90		31. 12. 1995	2009 60 11		31. 12. 1995
1104 23 10		31. 12. 1995	2009 60 19		31. 12. 1995
1104 23 30		31. 12. 1995	2009 60 51		31. 12. 1995
1104 23 90		31. 12. 1995	2009 60 59		31. 12. 1995
1104 29 11		31. 12. 1995	2009 60 71		31. 12. 1995
1104 29 15		31. 12. 1995	2009 60 79		31. 12. 1995
1104 29 19		31. 12. 1995	2009 60 90		31. 12. 1995
1104 29 31		31. 12. 1995			
1104 29 35		31. 12. 1995	ex 2204 10 11	(18)	31. 12. 1995
1104 29 39		31. 12. 1995	ex 2204 10 19	(18)	31. 12. 1995
1104 29 91		31. 12. 1995	ex 2204 10 90	(18)	31. 12. 1995
1104 29 95		31. 12. 1995	ex 2204 21 10	(18)	31. 12. 1995
1104 29 99		31. 12. 1995	2204 21 25		31. 12. 1995
1104 30 10		31. 12. 1995	2204 21 29		31. 12. 1995
1104 30 90		31. 12. 1995	2204 21 35		31. 12. 1995
			2204 21 39		31. 12. 1995
			ex 2204 21 49	(18)	31. 12. 1995
1108 11 00		31. 12. 1995	ex 2204 21 59	(18)	31. 12. 1995
			ex 2204 21 90	(18)	31. 12. 1995
1109		31. 12. 1995	ex 2204 29 10	(18)	31. 12. 1995
			2204 29 25		31. 12. 1995
			2204 29 29		31. 12. 1995
1501 00 11		31. 12. 1995	2204 29 35		31. 12. 1995
1501 00 19		31. 12. 1995	2204 29 39		31. 12. 1995
ex 1501 00 90	(14)	31. 12. 1995	ex 2204 29 49	(18)	31. 12. 1995
			ex 2204 29 59	(18)	31. 12. 1995
ex 1601	(15)	31. 12. 1995	ex 2204 29 90	(18)	31. 12. 1995
			2204 30 10		31. 12. 1995
ex 1602 10 00	(15)	31. 12. 1995	2204 30 91		31. 12. 1995
ex 1602 20 90	(15)	31. 12. 1995	2204 30 99		31. 12. 1995

Note: The restrictions applying to tariff heading 0803 with regard to the Member States of the European Economic Community and countries eligible for preferences are transnational, operating until a market organization is established for bananas. These products should therefore be included in this Protocol.

Explanatory notes regarding the partial restrictions which Spain will maintain until the end of the transitional period

- (¹) Excluding animals for bullfights.
- (²) Domestic swine only.
- (³) Excluding *Gadus macrocephalus*.
- (⁴) Horse mackerel only (*Trachurus trachurus*).
- (⁵) Of *Gadus morhua* and *Gadus ogac* only, fresh or chilled.
- (⁶) Cod (*Gadus morhua*, *Boreagadus saida*, *Gadus ogac*), hake (*Merluccius spp.*), horse mackerel (*Trachurus trachurus*) and anchovies (*Engraulis spp.*) only, fresh or chilled.
- (⁷) Live spider crabs only.
- (⁸) Clams (*Venus gallina*) only, fresh or chilled.
- (⁹) Not preserved or concentrated or packed, destined for human consumption only.
- (¹⁰) Excluding requesón, Emmental, Gruyère, blue cheese, Parmigiano Reggiano and Grana Padano.
- (¹¹) Common bread-making wheat only.
- (¹²) Tipped oats only.
- (¹³) Crushed grain only.
- (¹⁴) Excluding fat from bird bones or residues.
- (¹⁵) Only those containing meat or edible offal of domestic swine.
- (¹⁶) Only those containing pig blood.
- (¹⁷) Only:
 - sausage made of meat, edible offal or blood of domestic swine,
 - any preparation or preserved product containing meat or edible offal of domestic swine.
- (¹⁸) Excluding quality wines PSR.

ANNEX C

- ex 8536 50 000 — Manual switches of materials other than ceramics or glass, of a weight no greater than 2 kg
- ex 8536 20 100 — Automatic switches and automatic circuit breakers, of a weight no greater than 3 kg
ex 8536 20 900
ex 8536 50 000
- ex 8536 10 100 — Fuses
ex 8536 10 500
ex 8536 10 900
- ex 8533 21 000 — Resistors of ceramics or glass, of a weight no greater than 2 kg
ex 8533 29 000
- ex 8536 61 100 — Other apparatus of ceramics or glass, of a weight no greater than 2 kg
ex 8536 61 900
ex 8536 69 000
ex 8536 90 010
ex 8536 90 800
- ex 8533 10 000 — Resistors and potentiometers of materials other than ceramics or glass, of a weight no greater than 2 kg
ex 8533 21 000
ex 8533 29 000
ex 8533 31 000
ex 8533 39 000
ex 8533 40 100
ex 8533 40 900
- ex 8534 00 110 — Printed circuits, of a weight no greater than 2 kg
ex 8534 00 190
ex 8534 00 900
- ex 8536 50 000 — Starters of materials other than ceramics or glass of a weight no greater than 3 kg
- ex 8536 61 100 — Lamp holders, plugs and sockets, of materials other than ceramics or glass, of a weight no greater than 2 kg
ex 8536 61 900
ex 8536 69 000
- ex 8536 90 190 — Connections and contact elements for non-coaxial wire and cables, of materials other than ceramics or glass, of a weight no greater than 2 kg
- ex 8536 90 010 — Other apparatus of materials other than ceramics or glass, of a weight no greater than 2 kg, other than switches, automatic circuit breakers, contacts and fuses
ex 8536 90 800
-

ANNEX D

0103 10 00	2204 21 10
0103 91 10	2204 21 21
0103 92 11	2204 21 23
0103 92 19	2204 21 25
	2204 21 29
	2204 21 31
0701 10 00	2204 21 33
0701 90 10	2204 21 35
0701 90 51	2204 29 10
0701 90 59	2204 29 21
	2204 29 23
	2204 29 25
0803 00 10	2204 29 29
0803 00 90	2204 29 31
	2204 29 33
	2204 29 35
0804 30 00	2204 29 39

PROTOCOL 6

on mutual assistance in customs matters

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean provisions applicable in the territories of the Contracting Parties governing the import, export, transit of goods and their placing under any other customs procedure, including measures of prohibition, restriction and control adopted by the said Parties;
- (b) 'customs duties' shall mean all duties, taxes, fees or any other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (c) 'applicant authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (d) 'requested authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (e) 'contravention' shall mean any violation of the customs legislation as well as any attempted violation of such legislation.

Article 2

Scope

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authority, unless those authorities so agree.

Article 3

Assistance on request

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which contravene or would contravene such legislation.
2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:
 - (a) natural or legal persons concerning whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation;
 - (b) movement of goods notified as possibly giving rise to substantial contraventions of customs legislation;
 - (c) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

Article 4

Spontaneous assistance

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

- operations which have contravened, contravene or would contravene such legislation and which may be of interest to other Contracting Parties;
- new means or methods employed in realizing such operations;

- goods known to be subject to substantial contravention of customs legislation on import, export, transit or any other customs procedure.

Article 5

Delivery/Notification

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

- to deliver all documents, and
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6 (3) is applicable.

Article 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority making the request;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the laws, rules, and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
 - (f) a summary of the relevant facts, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.
4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

Article 7

Execution of requests

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

Article 8

Form in which information is to be communicated

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

Article 9

Exceptions to the obligation to provide assistance

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:

- (a) be likely to prejudice sovereignty, public policy (l'ordre publique), security or other essential interests; or
- (b) involve currency or tax regulations other than regulations concerning customs duties; or
- (c) violate an industrial, commercial or professional secret.

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

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

Article 10

Obligation to observe confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended under the relevant laws applicable in the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Nominative data shall not be transmitted whenever there are reasonable grounds to believe that the transfer or the use made of the data transmitted would be contrary to the basic legal principles of one of the Parties, and, in particular, if the person concerned would suffer undue disadvantages. Upon request, the receiving Party shall inform the furnishing Party of the use made of the information supplied and of the results achieved.

3. Nominative data may only be transmitted to customs authorities and, in the case of need for prosecution purposes, to public prosecution and judicial authorities. Other persons or authorities may obtain such information only upon previous authorization by the furnishing authority.

4. The furnishing Party shall verify the accuracy of the information to be transferred. Whenever it appears that the information supplied was inaccurate or to be deleted, the receiving Party shall be notified without delay. The latter shall be obliged to carry out the correction or deletion.

5. Without prejudice to cases of prevailing public interest, the person concerned may obtain, upon request, information on the data stores and the purpose of this storage.

Article 11

Use of information

1. Information obtained shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combatting of illicit drug traffic, within the limits of Article 2.

2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.

3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

Article 12

Experts and witnesses

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

Article 13

Assistance expenses

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred

pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses and to interpreters and translators who are not dependent upon public services.

Article 14

Implementation

1. The management of this Protocol shall be entrusted to the central customs authorities of Poland on the one hand, and the competent services of the Commission and, where appropriate, the customs authorities of the Member States on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Contracting Parties shall consult each other and subsequently keep each other informed of the

detailed rules of implementation which are adopted in accordance with the provisions of this Article.

Article 15

Complementarity

1. This Protocol shall complement and not impede application of any agreements on mutual assistance which have been concluded or may be concluded between individual or several Member States and Poland. Nor shall it preclude more extensive mutual assistance granted under such agreements.
2. Without prejudice to Article 11, these agreements shall not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

PROTOCOL 7

to the Europe Agreement ('the Agreement')

Concessions with annual limits

The Parties agree that if the Agreement comes into force after 1 January in any year, any concession given within the limits of annual quantities will be adjusted pro rata with the exception of those Community concessions contained in Annexes III and VIII.

In respect of Annexes III and VIII, products for which import certificates have been issued under the EEC Council Regulations applying generalized tariff preferences between 1 January and the entry into force of the Agreement will be counted against the tariff quota or tariff ceiling quantities contained in such Annexes.

FINAL ACT

The plenipotentiaries of:

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE PORTUGUESE REPUBLIC,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the EUROPEAN ECONOMIC COMMUNITY, the Treaty establishing the EUROPEAN COAL AND STEEL COMMUNITY and the Treaty establishing the EUROPEAN ATOMIC ENERGY COMMUNITY, hereinafter referred to as 'Member States', and of the EUROPEAN ECONOMIC COMMUNITY, the EUROPEAN COAL AND STEEL COMMUNITY and the EUROPEAN ATOMIC ENERGY COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

the plenipotentiaries of the REPUBLIC OF POLAND, hereinafter referred to as 'Poland',

of the other part,

meeting at Brussels, this sixteenth day of December in the year one thousand nine hundred and ninety-one for the signature of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part ('the Europe Agreement'), have adopted the following texts:

the Europe Agreement, and the following Protocols:

Protocol 1 on textile and clothing products

Protocol 2 on products covered by the Treaty establishing the European Coal and Steel Community

Protocol 3 on trade arrangements for processed agricultural products

Protocol 4 on rules of origin

Protocol 5 on specific provisions concerning trade between Poland and Spain and Portugal

Protocol 6 on mutual assistance in customs matters

Protocol 7 on concessions with annual limits.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Poland have adopted the texts of the joint declarations listed below and annexed to this Final Act:

joint declaration on Article 7 (4) of the Agreement

joint declaration on Article 37 (1) of the Agreement

joint declaration on Article 37 of the Agreement

joint declaration on Article 38 of the Agreement

joint declaration on Chapter II of Title IV of the Agreement

joint declaration on Article 47 of the Agreement

joint declaration on Chapter III of Title IV of the Agreement

joint declaration on Article 56 (3) of the Agreement

joint declaration on Article 58 of the Agreement

joint declaration on Article 59 of the Agreement

joint declaration on Article 63 of the Agreement

joint declaration on Article 63 (2) of the Agreement

joint declaration on Article 66 of the Agreement

joint declaration concerning certain surveillance mechanisms in the fruit and vegetable sectors in relation to Annexes VIIIb and Xc

joint declaration on Article 5 of Protocol 6 to the Agreement.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Poland have also taken note of the following exchanges of letters annexed to this Final Act:

Agreement in the form of an exchange of letters concerning certain arrangements in the pig and poultry sectors

Agreement in the form of an exchange of letters concerning Article 67 of the Agreement.

The plenipotentiaries of Poland have taken note of the declarations listed below and annexed to this Final Act:

Community declaration on Chapter I of Title IV of the Agreement

Community declaration on Article 8 (4) of Protocol 2 on ECSC products.

The plenipotentiaries of the Member States and of the Community have taken note of the declarations listed below and annexed to this Final Act:

Declaration by Poland concerning Article 63 of the Agreement

Declaration by Poland concerning agricultural products

Letter from the Government of Poland concerning Protocol 2 of the Agreement.

Hecho en Bruselas, el dieciséis de diciembre de mil novecientos noventa y uno.

Udfærdiget i Bruxelles, den sekstende december nitten hundrede og enoghalvfems.

Geschehen zu Brüssel am sechzehnten Dezember neunzehnhunderteinundneunzig.

Έγινε στις Βρυξέλλες, στις δέκα έξι Δεκεμβρίου χίλια εννιακόσια ενενήντα ένα.

Done at Brussels on the sixteenth day of December in the year one thousand nine hundred and ninety-one.

Fait à Bruxelles, le seize décembre mil neuf cent quatre-vingt-onze.

Fatto a Bruxelles, addì sedici dicembre millenovecentonovantuno.

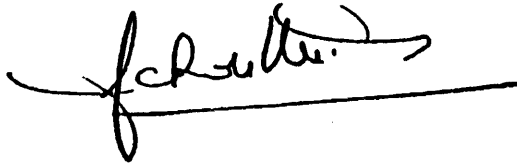
Gedaan te Brussel, de zestiende december negentienhonderd eenennegentig.

Feito em Bruxelas, em dezasseis de Dezembro de mil novecentos e noventa e um.

Sporządzono w Brukseli dnia szesnastego grudnia roku tysiąc dziewięćset dziewięćdziesiątego pierwszego.

Pour le royaume de Belgique

Voor het Koninkrijk België



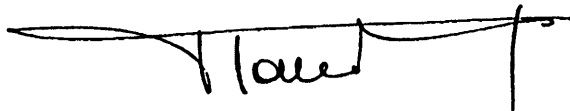
På Kongeriget Danmarks vegne



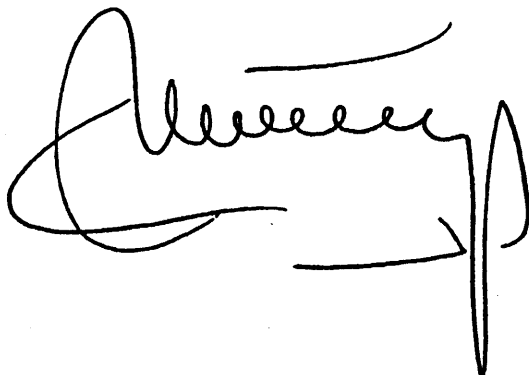
Für die Bundesrepublik Deutschland



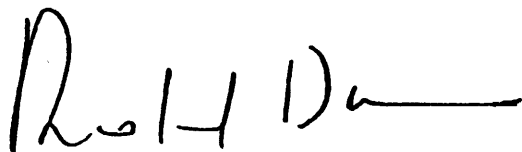
Για την Ελληνική Δημοκρατία



Por el Reino de España

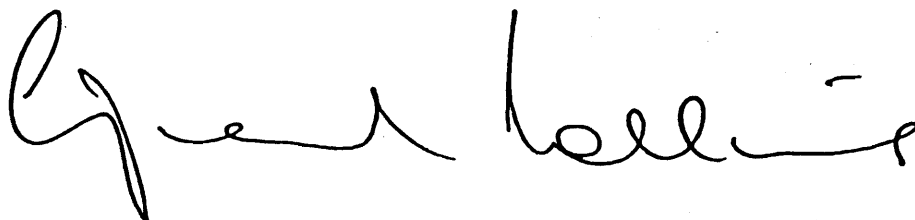


Pour la République française



For Ireland

Thar cheann Na hÉireann



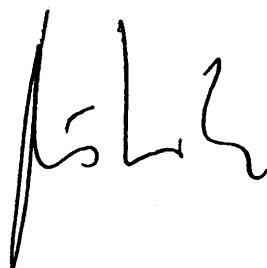
Per la Repubblica italiana



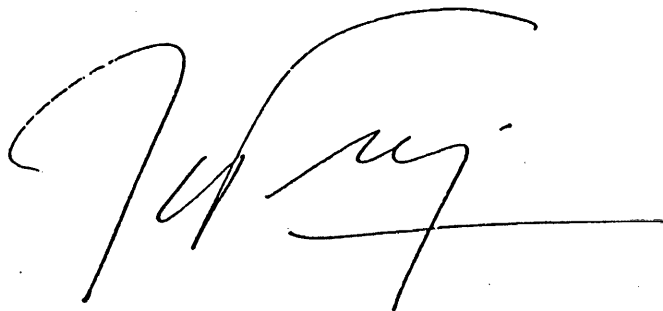
Pour le Grand-Duché de Luxembourg



Voor het Koninkrijk der Nederlanden



Pela República Portuguesa



For the United Kingdom of Great Britain and Northern Ireland



Por el Consejo y la Comisión de las Comunidades Europeas

For Rådet og Kommissionen for De Europæiske Fællesskaber

Für den Rat und die Kommission der Europäischen Gemeinschaften

Για το Συμβούλιο και την Επιτροπή των Ευρωπαϊκών Κοινοτήτων

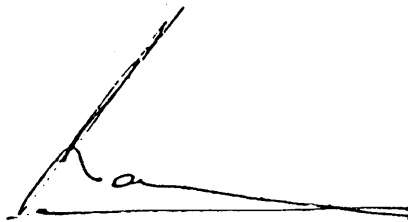
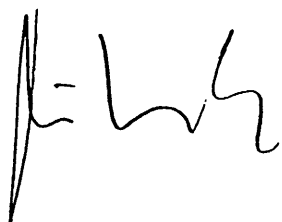
For the Council and the Commission of the European Communities

Pour le Conseil et la Commission des Communautés européennes

Per il Consiglio e la Commissione delle Comunità europee

Voor de Raad en de Commissie van de Europese Gemeenschappen

Pelo Conselho e pela Comissão das Comunidades Europeias



Za Rzeczpospolitą Polską



JOINT DECLARATIONS

1. *Article 7 (4)*

The Community and Poland confirm that where a reduction of duties is effected by way of a suspension of duties made for a particular period of time, such reduced duties shall replace the basic duties only for the period of such suspension, and that whenever a partial suspension of duties is made, the preferential margin between the Parties will be preserved.

2. *Article 37 (1)*

It is understood that the concept 'conditions and modalities applicable in each Member State' includes Community rules where appropriate.

3. *Article 37*

It is understood that the notion 'children' is defined in accordance with national legislation of the host country concerned.

4. *Article 38*

It is understood that the notion 'members of their family' is defined in accordance with the national legislation of the host country concerned.

5. *Chapter II of Title IV*

Without prejudice to the provisions of Chapter IV of Title IV, the Parties agree that treatment of the nationals or companies of one Party shall be considered to be less favourable than that accorded to those of the other Party if such treatment is either formally or *de facto* less favourable than the treatment accorded to those of the other Party.

6. *Article 47*

The Parties agree that the particular rules referred to in Article 47 may, *inter alia*, be aimed at the protection of creditors and business partners.

7. *Chapter III of Title IV*

The Parties shall endeavour to achieve a mutually satisfactory result in the framework of the current negotiations on services taking place in the Uruguay Round.

8. *Article 56 (3)*

The Parties declare that the Agreements referred to in Article 56 (3) should aim at the highest possible extension of the transport regulations and policies applicable in the Community and in the Member States to the relations between the Community and Poland in the field of transport.

9. *Article 58*

The sole fact of requiring a visa for natural persons of certain Parties and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

10. *Article 59*

Whenever the Association Council is called upon to take measures for further liberalization in the areas of services or persons, it shall also determine for which transactions related to such measures payments are to be authorized in freely convertible currency.

11. *Article 63*

1. The Association Council shall establish appropriate measures to ensure that all agreements covered by Article 63 (1) of the Agreement and affecting trade between the Contracting Parties and which were concluded before the entry into force of the Agreement will be dealt with in a manner similar to what is provided in Article 7 of Council Regulation (EEC) No 17/62.

2. The Parties shall not make improper use of provisions on professional secrecy to prevent the disclosure of information in the field of competition.

3. Parties may request the Association Council at a later stage, and after the adoption of the implementing rules referred to in Article 63 (3), to examine to what extent and under which conditions certain competition rules may be directly applicable, taking into account the progress made in the integration process between the Community and Poland.

12. *Article 63 (2)*

When applying the criteria arising from the application of the rules of Article 85, 86 and 92 of the Treaty, the notion of affectation of trade between Member States defined in such articles shall be replaced by the notion of affectation of trade between the Community and Poland.

13. *Article 66*

The Parties agree that for the purpose of this Association Agreement 'intellectual, industrial and commercial property' is to be given a similar meaning as in Article 36 of the EEC Treaty and includes in particular protection of copyright and neighbouring rights, patents, industrial designs, trade marks and service marks, topographies of integrated circuits, software, geographical indications, as well as protection against unfair competition and protection of undisclosed information on know-how.

14. *Annexes VIIIb and Xc*

Surveillance mechanisms in the form of export certificates for fruit and vegetable products listed in Annexes VIIIb and Xc of this Agreement shall be introduced by Poland for the purpose of monitoring exports of these products to the Community and avoiding undue distortion of the Community market. The surveillance mechanisms shall be introduced at the latest from 1 June 1992.

The modalities for the monitoring of trade in these products, including the modalities for exchange of information, shall be established by Poland in cooperation with the competent services of the Community.

15. *Article 5 of Protocol 6*

The Contracting Parties stress that the reference which is made in this Article to their own legislation may cover, where appropriate, any international commitment they could have contracted, such as the Convention on the service abroad of judicial and extra-judicial documents in civil or commercial matters, concluded in The Hague on 15 November 1965.

AGREEMENT

**in the form of an exchange of letters between the European Economic Community and Poland
concerning certain arrangements in the pig and poultry sectors**

Letter No 1

Brussels,

Sir,

I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the Republic of Poland which have taken place in the framework of the negotiations of the Europe Agreement.

I hereby confirm that in case the Community intends to apply supplementary levies in the pig and poultry sector on products listed in Annexes VIIIa and Xb of the Europe Agreement, originating in Poland, it will notify the Polish authorities. The Parties shall carry out consultations within three working days in order to exchange all relevant information which may allow the Community to examine the necessity of introducing such measures.

I should be obliged if you would confirm that the Government of the Republic of Poland is in agreement with the contents of this letter.

Accept, Sir, the assurance of my highest consideration.

*On behalf of the Council
of the European Communities*

Letter No 2

Brussels,

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the Republic of Poland which have taken place in the framework of the negotiations of the Europe Agreement.

I hereby confirm that in case the Community intends to apply supplementary levies in the pig and poultry sector on products listed in Annexes VIIIa and Xb of the Europe Agreement, originating in Poland, it will notify the Polish authorities. The Parties shall carry out consultations within three working days in order to exchange all relevant information which may allow the Community to examine the necessity of introducing such measures.

I should be obliged if you would confirm that the Government of the Republic of Poland is in agreement with the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

Accept, Sir, the assurance of my highest consideration.

*For the Government
of the Republic of Poland*

AGREEMENT

in the form of an exchange of letters between the European Economic Community and Poland concerning Article 67

A. Letter from the Community

Sir,

I have the honour to refer to the discussions concerning Article 67 of the Europe Agreement.

I hereby confirm that with regard to the provisions of Article 67 of the Europe Agreement, the access to contract award procedures in Poland granted to Community companies upon entry into force of the Agreement pursuant to Article 67 shall apply to Community companies established in Poland in the form of subsidiaries as described in Article 44 and in the forms described in Article 54. Notwithstanding the provisions of Article 67, Community companies established in Poland in the form of branches and agencies as described in Article 44 shall have access to contract award procedures in Poland at the latest by the end of the transitional period referred to in Article 6.

I should be obliged if you would confirm that the Government of the Republic of Poland is in agreement with the contents of this letter.

Accept, Sir, the assurance of my highest consideration.

On behalf of the Community

B. Letter from Poland

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'I have the honour to refer to the discussions concerning Article 67 of the Europe Agreement.

I hereby confirm that with regard to the provisions of Article 67 of the Europe Agreement, the access to contract award procedures in Poland granted to Community companies upon entry force of the Agreement pursuant to Article 67 shall apply to Community companies established in Poland in the form of subsidiaries as described in Article 44 and in the forms described in Article 54. Notwithstanding the provisions of Article 67, Community companies established in Poland in the form of branches and agencies as described in Article 44 shall have access to contract award procedures in Poland at the latest by the end of the transitional period referred to in Article 6.

I should be obliged if you would confirm that the Government of the Republic of Poland is in agreement with the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

Accept, Sir, the assurance of my highest consideration.

For the Government of Poland

Declarations by the European Community

1. *Chapter I of Title IV*

The Community declares that nothing in the provisions of Chapter I 'Movement of workers' shall be construed as impairing any competence of Member States as to the entry into and stay on their territories of workers and their family members.

2. *Article 8 (4) of Protocol 2 on ECSC products*

It is understood that the possibility of an exceptional extension of the five-year period is strictly limited to the particular case of Poland and does not impair the position of the Community in relation to other cases nor prejudice international commitments. The possible derogation provided for in paragraph 4 takes into account the particular difficulties of Poland in restructuring the steel sector and the fact that this process has been launched very recently.

Declarations by Poland

1. *Article 33*

Notwithstanding the provisions of Article 63 the rights of the Parties under the Agreement on Interpretation and Application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade are not impaired.

2. *Agricultural products*

Poland expresses its strong belief that the Community will take effective precautions to ensure that its agricultural export subsidies do not displace shipments from Poland to third countries.

These precautions should be reviewed by the Association Council.

Letter from the Polish Government to the Community concerning Protocol 2

The Government of Poland declares that it will not invoke the provisions of Protocol 2 on ECSC products, in particular Article 8, so as not to call into question the compatibility with this Protocol of the agreements made by the Community coal industry with the electricity companies and the steel industry to secure the sale of Community coal.

Information regarding the date of entry into force of the Europe Agreement with Poland

The Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and Poland, of the other part, will enter into force on 1 February 1994, the notifications relating to completion of the procedures provided for in Article 121 of the Agreement having been completed on 13 December 1993.
