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► **B****STABILISATION AND ASSOCIATION AGREEMENT**

between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part

(OJ L 84, 20.3.2004, p. 13)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the slovak Republic to the European Union	L 388	6	29.12.2004
► <u>M2</u>	Protocol amending the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, on a tariff quota for the imports of sugar and sugar products originating in the former Yugoslav Republic of Macedonia into the Community	L 333	45	20.12.2005
► <u>M3</u>	Decision No 1/2007 of the EC-the former Yugoslav Republic of Macedonia Stabilisation and Association Council of 20 December 2007	L 25	10	30.1.2008
► <u>M4</u>	Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union	L 99	2	10.4.2008
► <u>M5</u>	Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Republic of Croatia to the European Union	L 276	3	18.9.2014
► <u>M6</u>	Decision No 1/2016 of the EU-Former Yugoslav Republic of Macedonia Stabilisation and Association Council of 20 January 2016	L 293	58	28.10.2016
► <u>M7</u>	Decision No 1/2021 of the EU–Republic of North Macedonia Stabilisation and Association Council of 9 September 2021	L 406	1	16.11.2021



STABILISATION AND ASSOCIATION AGREEMENT

**between the European Communities and their Member States, of
the one part, and the former Yugoslav Republic of Macedonia, 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 REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND,

Contracting Parties to the Treaty establishing the European Community,
the Treaty establishing the European Coal and Steel Community, the
Treaty establishing the European Atomic Energy Community, and the
Treaty on European Union

hereinafter referred to as ‘Member States’, and

THE EUROPEAN COMMUNITY, THE EUROPEAN COAL AND STEEL
COMMUNITY, THE EUROPEAN ATOMIC ENERGY COMMUNITY,

hereinafter referred to as the ‘Community’,

of the one part, and

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

hereinafter referred to as ‘the former Yugoslav Republic of Macedonia’,

of the other part,

CONSIDERING the strong links between the Parties and the values that they
share, their desire to strengthen those links and establish a close and lasting
relationship based on reciprocity and mutual interest, which should allow

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the former Yugoslav Republic of Macedonia to further strengthen and extend the relations established previously, in particular through the Co-operation Agreement signed on 29 April 1997 by way of Exchange of Letters, which entered into force on 1 January 1998,

CONSIDERING that the relationship between the Parties in the field of inland transport should continue to be governed by the Agreement between the European Community and the former Yugoslav Republic of Macedonia in the field of transport, signed on 29 June 1997, which entered into force on 28 November 1997,

CONSIDERING the importance of this Agreement, in the framework of the Stabilisation and Association process with the countries of south-eastern Europe, to be further developed by an EU Common strategy for this region, in the establishment and consolidation of a stable European order based on cooperation, of which the European Union is a mainstay, as well as in the framework of the Stability Pact,

CONSIDERING the commitment of the Parties to contribute by all means to the political, economic and institutional stabilisation in the former Yugoslav Republic of Macedonia as well as in the region, through the development of civic society and democratisation, institution building and public administration reform, enhanced trade and economic cooperation, the strengthening of national and regional security, as well as increased cooperation in justice and home affairs,

CONSIDERING the commitment of the Parties to increasing political and economic freedoms as the very basis of this Agreement, as well as their commitment to respect human rights and the rule of law, including the rights of persons belonging to national minorities, and democratic principles through free and fair elections and a multiparty system,

CONSIDERING the commitment of the Parties to the principles of free market economy and the readiness of the Community to contribute to the economic reforms in the former Yugoslav Republic of Macedonia,

CONSIDERING the commitment of the Parties to the full implementation of all principles and provisions of the UN Charter, of the OSCE, notably those of the Helsinki Final Act, the concluding documents of the Madrid and Vienna Conferences, the Charter of Paris for a New Europe, and of the Cologne Stability Pact for south-eastern Europe, so as to contribute to regional stability and cooperation among the countries of the region,

DESIROUS of establishing regular political dialogue on bilateral and international issues of mutual interest, including regional aspects,

CONSIDERING the commitment of the Parties to free trade, in compliance with the rights and obligations arising out of the WTO,

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CONVINCED that the Stabilisation and Association Agreement will create a new climate for economic relations between them and above all for the development of trade and investment, factors crucial to economic restructuring and modernisation,

BEARING IN MIND the commitment by the former Yugoslav Republic of Macedonia to approximate its legislation to that of the Community,

TAKING ACCOUNT of the Community's willingness to provide decisive support for the implementation of reform, and to use all available instruments of cooperation and technical, financial and economic assistance on a comprehensive indicative multi-annual basis to this endeavour,

CONFIRMING that the provisions of this Agreement that fall within the scope of Part III, Title IV of the Treaty establishing the European Community bind the United Kingdom and Ireland as separate Contracting Parties, and not as part of the European Community, until the United Kingdom or Ireland (as the case may be) notifies the former Yugoslav Republic of Macedonia that it has become bound as part of the European Community in accordance with the Protocol on the position of the United Kingdom and Ireland annexed to the Treaty on European Union and the Treaty establishing the European Community. The same applies to Denmark, in accordance with the Protocol annexed to those Treaties on the position of Denmark,

RECALLING the European Union's readiness to integrate to the fullest possible extent the former Yugoslav Republic of Macedonia into the political and economic mainstream of Europe and its status as a potential candidate for EU membership on the basis of the Treaty on European Union and fulfilment of the criteria defined by the European Council in June 1993, subject to successful implementation of this Agreement, notably regarding regional cooperation,

HAVE AGREED AS FOLLOWS:

Article 1

1. An Association is hereby established between the Community and its Member States of the one part and the former Yugoslav Republic of Macedonia of the other part.

2. The aims of this Association are:

- to provide an appropriate framework for political dialogue, allowing the development of close political relations between the Parties,
- to support the efforts of the former Yugoslav Republic of Macedonia to develop its economic and international cooperation, also through the approximation of its legislation to that of the Community,

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- to promote harmonious economic relations and develop gradually a free trade area between the Community and the former Yugoslav Republic of Macedonia,
- to foster regional cooperation in all the fields covered by this Agreement.

TITLE I**GENERAL PRINCIPLES***Article 2*

Respect for the democratic principles and human rights as proclaimed in the Universal Declaration of Human Rights and as defined in the Helsinki Final Act and the Charter of Paris for a New Europe, respect for international law principles and the rule of law as well as the principles of market economy as reflected in the Document of the CSCE Bonn Conference on Economic Cooperation, shall form the basis of the domestic and external policies of the Parties and constitute essential elements of this Agreement.

Article 3

International and regional peace and stability, the development of good neighbourly relations are central to the Stabilisation and Association Process. The conclusion and the implementation of this Agreement come within the framework of the regional approach of the Community as defined in the Council conclusions of 29 April 1997, based on the merits of the individual countries of the region.

Article 4

The former Yugoslav Republic of Macedonia commits itself to enter into cooperation and good neighbourly relations with the other countries of the region including an appropriate level of mutual concessions concerning the movement of persons, goods, capital and services as well as the development of projects of common interest. This commitment constitutes a key factor in the development of the relations and cooperation between the Parties and thus contributes to regional stability.

Article 5

1. The Association shall be fully realised over a transitional period of a maximum of ten years divided into two successive stages. The purpose of this division into successive stages is to implement progressively the provisions of the Stabilisation and Association Agreement and to focus on areas described hereinafter in Titles III, V, VI and VII during the first stage.

2. The Stabilisation and Association Council established under Article 108 shall regularly examine the application of this Agreement and the accomplishment by the former Yugoslav Republic of Macedonia of legal, administrative, institutional and economic reforms in the light of the preamble and in accordance with the general principles laid down in this Agreement.

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3. Four years after the entry into force of this Agreement, the Stabilisation and Association Council shall evaluate the progress made and decide about the passage into the second phase and its duration, as well as on any possible changes to be brought about as regards the content of the provisions governing the second stage. In so doing, it will take into account the results of the abovementioned review.

4. The two stages envisaged in paragraphs 1 and 3 shall not apply to Title IV.

Article 6

The Agreement shall be fully compatible with the relevant WTO provisions, in particular Article XXIV of the GATT 1994 and Article V of the GATS.

TITLE II

POLITICAL DIALOGUE*Article 7*

Political dialogue between the Parties shall be further developed and intensified. It shall accompany and consolidate the rapprochement between the European Union and the former Yugoslav Republic of Macedonia and contribute to the establishment of close links of solidarity and new forms of cooperation between the Parties.

The political dialogue is intended to promote in particular:

- an increasing convergence of positions of the Parties on international issues and, in particular, on those issues likely to have substantial effects on the Parties,
- regional cooperation and the development of good neighbourly relations,
- common views on security and stability in Europe, including in the areas covered by Common Foreign and Security Policy of the European Union.

Article 8

Political dialogue may take place within a multilateral framework, and as a regional dialogue including other countries of the region.

Article 9

1. At ministerial level, political dialogue shall take place within the Stabilisation and Association Council, which shall have the general responsibility for any matter that the Parties might wish to put to it.

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2. At the request of the Parties, political dialogue may also take place in the following formats:

- meetings, where necessary, of senior officials representing the former Yugoslav Republic of Macedonia, on the one hand, and the Presidency of the Council of the European Union and the Commission, on the other,
- taking full advantage of all diplomatic channels between the Parties, including appropriate contacts in third countries and within the United Nations, the OSCE and other international fora,
- any other means which would make a useful contribution to consolidating, developing and stepping up this dialogue.

Article 10

Political dialogue at parliamentary level shall take place within the framework of the Stabilisation and Association Parliamentary Committee established under Article 114.

TITLE III

REGIONAL COOPERATION*Article 11*

In conformity with its commitment to peace and stability, and to the development of good neighbourly relations, the former Yugoslav Republic of Macedonia will actively promote regional cooperation. The Community will also support projects having a regional or cross-border dimension through its technical assistance programmes.

Whenever the former Yugoslav Republic of Macedonia foresees to reinforce its cooperation with one of the countries mentioned in Articles 12 to 14 below, it shall inform and consult the Community and its Member States according to the provisions laid down in Title X.

*Article 12***Cooperation with other countries having signed a Stabilisation and Association Agreement**

No later than when at least one Stabilisation and Association Agreement will have been signed with another of the countries concerned by the Stabilisation and Association Process, the former Yugoslav Republic of Macedonia shall start negotiations with the country or the countries concerned with a view to concluding a Convention on regional cooperation, the aim of which will be to enhance the scope of cooperation between the countries concerned.

The main elements of this Convention will be:

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- political dialogue,
- the establishment of a free trade area between the Parties, consistent with relevant WTO provisions,
- mutual concessions concerning the movement of workers, establishment, supply of services, current payments and movement of capital at an equivalent level to that of this Agreement,
- provisions on cooperation in other fields whether or not covered by this Agreement, and notably the field of Justice and Home Affairs.

This Convention will contain provisions for the creation of the necessary institutional mechanisms, as appropriate.

This Convention on regional cooperation shall be concluded within two years after the entry into force of at least the second Stabilisation and Association Agreement. Readiness by the former Yugoslav Republic of Macedonia to conclude such a Convention will be a condition for the further development of the relations between the former Yugoslav Republic of Macedonia and the EU.

*Article 13***Cooperation with other countries concerned by the Stabilisation and Association Process**

The former Yugoslav Republic of Macedonia shall engage in regional cooperation with the other countries concerned by the Stabilisation and Association Process in some or all the fields of cooperation covered by this Agreement, and notably those of common interest. Such cooperation should be compatible with the principles and objectives of this Agreement.

*Article 14***Cooperation with countries candidate for EU accession**

The former Yugoslav Republic of Macedonia may foster its cooperation and conclude a Convention on regional cooperation with any country candidate for EU accession in any of the fields of cooperation covered by this Agreement. Such Convention should aim to gradually align bilateral relations between the former Yugoslav Republic of Macedonia and that country to the relevant part of the relations between the European Community and its Member States and that country.

TITLE IV

FREE MOVEMENT OF GOODS*Article 15*

1. The Community and the former Yugoslav Republic of Macedonia shall gradually establish a free trade area over a period lasting a maximum of 10 years starting from the entry into force of this

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Agreement in accordance with the provisions of this Agreement and in conformity with those of the GATT 1994 and the WTO. In so doing they shall take into account the specific requirements laid down hereinafter.

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 the duty actually applied *erga omnes* on the day preceding the signature of this Agreement.

4. If, after the signature of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff negotiations in the WTO, such reduced duties shall replace the basic duty referred to in paragraph 3 as from the date when such reductions are applied.

5. The Community and the former Yugoslav Republic of Macedonia shall communicate to each other their respective basic duties.

CHAPTER I

INDUSTRIAL PRODUCTS

Article 16

1. The provisions of this Chapter shall apply to products originating in the Community or the former Yugoslav Republic of Macedonia listed in Chapters 25 to 97 of the Combined Nomenclature, with the exception of the products listed in Annex I. § I, (ii) of the Agreement on agriculture (GATT 1994).

2. The provisions of Articles 17 and 18 shall neither apply to textile products nor to steel products, as specified in Articles 22 and 23.

3. Trade between the Parties in products covered by the Treaty establishing the European Atomic Energy Community shall be conducted in accordance with the provisions of that Treaty.

Article 17

1. Customs duties on imports into the Community of products originating in the former Yugoslav Republic of Macedonia shall be abolished upon the entry into force of this Agreement.

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

▼B*Article 18*

1. Customs duties on imports into the former Yugoslav Republic of Macedonia of goods originating in the Community other than those listed in Annexes I and II shall be abolished upon the entry into force of this Agreement.

2. Customs duties on imports into the former Yugoslav Republic of Macedonia of goods originating in the Community which are listed in Annex I shall be progressively reduced in accordance with the following timetable:

- on 1 January of the first year after the entry into force of this Agreement each duty shall be reduced to 90 % of the basic duty,
- on 1 January of the second year after the entry into force of this Agreement each duty shall be reduced to 80 % of the basic duty,
- on 1 January of the third year after the entry into force of this Agreement each duty shall be reduced to 70 % of the basic duty,
- on 1 January of the fourth year after the entry into force of this Agreement each duty shall be reduced to 60 % of the basic duty,
- on 1 January of the fifth year after the entry into force of this Agreement each duty shall be reduced to 50 % of the basic duty,
- on 1 January of the sixth year after the entry into force of this Agreement each duty shall be reduced to 40 % of the basic duty,
- on 1 January of the seventh year after the entry into force of this Agreement each duty shall be reduced to 30 % of the basic duty,
- on 1 January of the eighth year after the entry into force of this Agreement each duty shall be reduced to 20 % of the basic duty,
- on 1 January of the ninth year after the entry into force of this Agreement each duty shall be reduced to 10 % of the basic duty,
- on 1 January of the tenth year after the entry into force of this Agreement the remaining duties shall be abolished.

3. Customs duties on imports into the former Yugoslav Republic of Macedonia of goods originating in the Community which are listed in Annex II shall be progressively reduced and eliminated in accordance with the timetable specified in the Annex.

4. Quantitative restrictions on imports into the former Yugoslav Republic of Macedonia of goods originating in the Community and measures having equivalent effect shall be abolished upon the date of entry into force of this Agreement.

Article 19

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

▼B*Article 20*

1. The Community and the former Yugoslav Republic of Macedonia shall abolish any customs duties on exports and charges having equivalent effect upon the entry into force of this Agreement.

2. The Community and the former Yugoslav Republic of Macedonia shall abolish between themselves any quantitative restrictions on exports and measures having equivalent effect upon the entry into force of this Agreement.

Article 21

The former Yugoslav Republic of Macedonia declares its readiness to reduce its customs duties in trade with the Community more rapidly than is provided for in Article 18 if its general economic situation and the situation of the economic sector concerned so permit.

The Stabilisation and Association Council shall make recommendations to this effect.

Article 22

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

Article 23

Protocol 2 lays down the arrangements applicable to steel products referred to therein.

CHAPTER II

AGRICULTURE AND FISHERIES

*Article 24***Definition**

1. The provisions of this Chapter shall apply to trade in agricultural and fishery products originating in the Community or former Yugoslav Republic of Macedonia.

2. The term ‘agricultural and fishery products’ refers to the products listed in Chapters 1 to 24 of the Combined Nomenclature and the products listed in Annex I, §I, (ii) of the Agreement on agriculture (GATT, 1994).

3. This definition includes fish and fisheries products covered by chapter 3, headings 1604 and 1605, and sub-headings 0511 91, 2301 20 00 and ex 1902 20 ⁽¹⁾.

⁽¹⁾ ex 1902 20 is ‘stuffed pasta containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates’.

▼B*Article 25*

Protocol 3 lays down the trade arrangements for processed agricultural products that are listed therein.

Article 26

1. On the date of entry into force of this Agreement, the Community shall abolish all quantitative restrictions and measures having equivalent effect, on imports of agricultural and fishery products originating in the former Yugoslav Republic of Macedonia.

2. On the date of entry into force of this Agreement, the former Yugoslav Republic of Macedonia shall abolish all quantitative restrictions and measures having equivalent effect, on imports of agricultural and fishery products originating in the Community.

▼M5*Article 27***Agricultural products**

1. The European Union shall abolish the customs duties and charges having equivalent effect on imports of agricultural products originating in the former Yugoslav Republic of Macedonia, other than those of heading Nos 0102, 0201, 0202, 1701, 1702 and 2204 of the Combined Nomenclature.

For the products covered by Chapters 7 and 8 of the Combined Nomenclature, for which the Common Custom Tariff provides for the application of the *ad valorem* customs duties and a specific customs duty, the elimination applies only to the *ad valorem* part of the duty.

2. From the date of entry into force of the Protocol to this Agreement taking account of the accession of the Republic of Croatia to the European Union, the European Union shall fix the customs duties applicable to imports into the European Union of 'baby-beef' products defined in Annex III and originating in the former Yugoslav Republic of Macedonia, at 20 % of the *ad valorem* duty and 20 % of the specific duty as laid down in the Common Customs Tariff of the European Communities, within the limit of an annual tariff quota of 1 650 tonnes expressed in carcass weight.

The European Union shall apply duty-free access on imports into the European Union for products originating in the former Yugoslav Republic of Macedonia, under headings 1701 and 1702 of the Combined Nomenclature, within the limit of an annual tariff quota of 7 000 tonnes (net weight).

3. From the date of entry into force of the Protocol to this Agreement taking account of the accession of the Republic of Croatia to the European Union, the former Yugoslav Republic of Macedonia shall:

- (a) abolish the customs duties applicable on imports of certain agricultural products originating in the European Union, listed in Annex IV(a);

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- (b) abolish the customs duties applicable on imports of certain agricultural products originating in the European Union, listed in Annex IV(b) within the limits of tariff quotas indicated for each product in that Annex;
 - (c) apply the customs duties applicable on imports of certain agricultural products originating in the European Union, listed in Annex IV(c) within the limits of tariff quotas.
4. The trade arrangements to apply to wine and spirit products will be defined in a separate wine and spirit agreement.

▼ B*Article 28***Fisheries products**

1. From the entry into force of this Agreement the Community shall totally eliminate customs duties on fish and fisheries products originating in the former Yugoslav Republic of Macedonia. Products listed in Annex V(a) shall be subject to the provisions laid down therein.

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2. The former Yugoslav Republic of Macedonia shall abolish all charges having an equivalent effect to a customs duty and abolish the customs duties applicable on imports of fish and fisheries products originating in the European Union with the exception of products listed in Annex V(b) and Annex V(c), which shall lay down the tariff reductions for the products listed therein.

▼ B*Article 29*

1. Taking account of the volume of trade in agricultural and fishery products between the Parties, of their particular sensitivities, of the rules of the Community common policies for agriculture and fisheries, of the rules of the agricultural policies of the former Yugoslav Republic of Macedonia, of the role of agriculture in the former Yugoslav Republic of Macedonia's economy, of the production and export potential of its traditional branches and markets and of the consequences of the multi-lateral trade negotiations under the WTO, the Community and the former Yugoslav Republic of Macedonia shall examine in the Stabilisation and Association Council, no later than 1 January 2003, product by product and on an orderly and appropriate reciprocal basis, the opportunities for granting each other further concessions with a view to implementing greater liberalisation of the trade in agricultural and fishery products.
2. The provisions of this Chapter shall in no way affect the application, on a unilateral basis, of more favourable measures by one or the other Party.

Article 30

Notwithstanding other provisions of this Agreement, and in particular Article 37, given the particular sensitivity of the agricultural and fisheries markets, if imports of products originating in one of the two Parties, which are the subject of concessions granted pursuant to

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Article 25, 27 and 28, cause serious disturbance to the markets or to their domestic regulatory mechanisms, 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 appropriate measures it deems necessary.

CHAPTER III

COMMON PROVISIONS*Article 31*

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

*Article 32***Standstill**

1. From the date of entry into force of this Agreement, no new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in trade between the Community and the former Yugoslav Republic of Macedonia.

2. From the date of entry into force of this Agreement, 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 the former Yugoslav Republic of Macedonia.

3. Without prejudice to the concessions granted under Article 26, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuit of the respective agricultural policies of the former Yugoslav Republic of Macedonia and the Community or the taking of any measures under those policies insofar as the import regime in the Annexes III, IV(a), (b) and (c) and V(a) and (b) is not affected.

*Article 33***Prohibition of fiscal discrimination**

1. The Parties shall refrain from, and abolish where existing, any measure 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 Parties may not benefit from repayment of internal indirect taxation in excess of the amount of indirect taxation imposed on them.

▼B*Article 34*

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

*Article 35***Customs unions, free trade areas, cross-border arrangements**

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

2. During the transitional periods specified in Articles 17 and 18, this Agreement shall not affect the implementation of the specific preferential arrangements governing the movement of goods either laid down in frontier agreements previously concluded between one or more Member States and the Socialist Federal Republic of Yugoslavia and succeeded to by the former Yugoslav Republic of Macedonia or resulting from the bilateral agreements specified in Title III concluded by the former Yugoslav Republic of Macedonia in order to promote regional trade.

3. Consultations between the Parties shall take place within the Stabilisation and Association Council concerning the agreements described in paragraphs 1 and 2 of this Article and, where requested, on other major issues related to their respective trade policies towards 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 is taken of the mutual interests of the Community and the former Yugoslav Republic of Macedonia stated in this Agreement.

*Article 36***Dumping**

1. 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 GATT 1994, it may take appropriate measures against this practice in accordance with the Agreement on implementation of Article VI of the GATT 1994 and its own related internal legislation.

2. As regards paragraph 1 of this Article, the Stabilisation and 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 within the meaning of Article VI of the GATT or no other satisfactory solution has been reached within 30 days of the matter being referred to the Stabilisation and Association Council, the importing Party may adopt the appropriate measures.



Article 37

General safeguard clause

1. Where any product of one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

— serious injury to the domestic industry of like or directly competitive products in the territory of the importing Party, or

— serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region of the importing Party,

the importing Party may take appropriate measures under the conditions and in accordance with the procedures laid down in this Article.

2. The Community and the former Yugoslav Republic of Macedonia shall only apply safeguard measures between themselves in accordance with the provisions of this Agreement. Such measures shall not exceed what is necessary to remedy the difficulties which have arisen, and should normally consist of the suspension of the further reduction of any applicable rate of duty provided for under this Agreement for the product concerned or the increase of the rate of duty for that product.

Such measures shall contain clear elements progressively leading to their elimination at the end of the set period, at the latest. Measures shall not be taken for a period exceeding one year. In very exceptional circumstances, measures may be taken up to a total maximum period of three years. No safeguard measure shall be applied to the import of a product that has previously been subject to such a measure for a period of, at least, three years since the expiry of the measure.

3. In the cases specified in this Article, before taking the measures provided for therein or, in the cases to which paragraph 4(b) of this Article applies, as soon as possible, the Community or the former Yugoslav Republic of Macedonia, as the case may be, shall supply the Stabilisation and Association Committee with all relevant information, with a view to seeking a solution acceptable to the two Parties.

4. For the implementation of the above paragraphs the following provisions shall apply:

(a) the difficulties arising from the situation referred to in this Article shall be referred for examination to the Stabilisation and Association Committee, which may take any decisions needed to put an end to such difficulties. If the Stabilisation and Association Committee or the exporting Party has not taken a decision putting an end to the

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difficulties or no other satisfactory solution has been reached within 30 days of the matter being referred to the Stabilisation and Association Committee, the importing Party may adopt the appropriate measures to remedy the problem in accordance with this Article. In the selection of safeguard measures priority must be given to those which least disturb the functioning of the arrangements established in this Agreement;

- (b) where exceptional and critical circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Party concerned may, in the situations specified in this Article, apply forthwith precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

5. The safeguard measures shall be notified immediately to the Stabilisation and Association Committee 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.

6. In the event of the Community or the former Yugoslav Republic of Macedonia subjecting imports of products liable to give rise to the difficulties referred to in this Article to an administrative procedure having at its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.

Article 38

Shortage clause

1. Where compliance with the provisions of this Title leads to:
 - (a) a critical shortage, or threat thereof, of foodstuffs or other products essential to the exporting Party; or
 - (b) re-export to a third country of a product against which the exporting Party maintains quantitative export restrictions, export duties or measures or charges having equivalent effect, 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 this Article.
2. In the selection of measures, priority must be given to those which least disturb the functioning of the arrangements in this Agreement. Such measures shall not be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination where the same conditions prevail, or a disguised restriction on trade and shall be eliminated when the conditions no longer justify their maintenance.

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3. Before taking the measures provided for in paragraph 1 of this Article or, as soon as possible in cases to which paragraph 4 of this Article applies, the Community or the former Yugoslav Republic of Macedonia, as the case may be, shall supply the Stabilisation and Association Committee with all relevant information, with a view to seeking a solution acceptable to the Parties. The Parties within the Stabilisation and Association Committee may agree on any means needed to put an end to the difficulties. If no agreement is reached within 30 days of the matter being referred to the Stabilisation and Association Committee, the exporting Party may apply measures under this Article on the exportation of the product concerned.

4. Where exceptional and critical circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or the former Yugoslav Republic of Macedonia, whichever is concerned, may apply forthwith the precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

5. Any measures applied pursuant to this Article shall be immediately notified to the Stabilisation and Association Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their elimination as soon as circumstances permit.

*Article 39***State monopolies**

The former Yugoslav Republic of Macedonia 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 the former Yugoslav Republic of Macedonia. The Stabilisation and Association Council shall be informed about the measures adopted to attain this objective.

Article 40

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

*Article 41***Restrictions authorised**

This 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 42

Both Parties agree to cooperate to reduce the potential for fraud in the application of the trade provisions of this Agreement.

Notwithstanding other provisions of this Agreement, and in particular Articles 30, 37 and 88 and Protocol 4, where one Party finds that there is sufficient evidence of fraud such as a significant increase in trade of products by one Party to the other Party, beyond the level reflecting economic conditions such as normal production and export capacities, or failure to provide administrative cooperation as required for the verification of evidence of origin by the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the appropriate measures it deems necessary. In the selection of the measures priority must be given to those which least disturb the functioning of the arrangements established in this Agreement.

Article 43

The application of this Agreement shall be without prejudice to the application of the provisions of Community law to the Canary Islands.

TITLE V

MOVEMENT OF WORKERS, ESTABLISHMENT, SUPPLY OF SERVICES, CAPITAL

CHAPTER I

MOVEMENT OF WORKERS

Article 44

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

- treatment accorded to workers who are nationals of the former Yugoslav Republic of Macedonia and who are legally employed in the territory of a Member State shall be free of any discrimination based on nationality, as regards working conditions, remuneration or dismissal, 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 45, unless otherwise provided by such agreements, shall have access to the labour market of that Member State, during the period of that worker's authorised stay of employment.

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2. The former Yugoslav Republic of Macedonia shall, subject to conditions and modalities 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 country.

Article 45

1. Taking into account the labour market situation in the Member States, subject to their legislation and to compliance with the rules in force in the Member States in the area of mobility of workers:

- the existing facilities of access to employment for workers of the former Yugoslav Republic of Macedonia accorded by Member States with bilateral agreements should be preserved and if possible improved,
- the other Member States shall examine the possibility of concluding similar agreements.

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

Article 46

Rules shall be laid down for the coordination of social security system for workers with the nationality of the former Yugoslav Republic of Macedonia, legally employed in the territory of a Member State, and for the members of their families legally resident there. To that effect, a decision of the Stabilisation and Association Council, which should not affect any rights or obligations arising from bilateral agreements where the latter provide for more favourable treatment, will put the following provisions in place:

- 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,

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- the workers in question shall receive family allowances for the members of their families as defined above.

The former Yugoslav Republic of Macedonia 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 the first paragraph.

CHAPTER II

ESTABLISHMENT

Article 47

For the purposes of this Agreement:

- (a) a ‘Community company’ or a ‘company of the former Yugoslav Republic of Macedonia’ respectively shall mean a company set up in accordance with the laws of a Member State or of former Yugoslav Republic of Macedonia respectively and having its registered office or central administration or principal place of business in the territory of the Community or former Yugoslav Republic of Macedonia respectively.

However, should the company, set up in accordance with the laws of a Member State or of the former Yugoslav Republic of Macedonia respectively, have only its registered office in the territory of the Community or the former Yugoslav Republic of Macedonia respectively, the company shall be considered a Community or a company from the former Yugoslav Republic of Macedonia respectively if its operations possess a real and continuous link with the economy of one of the Member States or the former Yugoslav Republic of Macedonia respectively;

- (b) ‘subsidiary’ of a company shall mean a company which is effectively controlled by the first company;
- (c) ‘branch’ of a company shall mean a place of business not having legal personality which has the appearance of permanency, such as the extension of a parent body, has a management and is materially equipped to negotiate business with third Parties so that the latter, although knowing that there will if necessary be a legal link with the parent body, the head office of which is abroad, do not have to deal directly with such parent body but may transact business at the place of business constituting the extension;
- (d) ‘establishment’ shall mean:
 - (i) as regards nationals, the right to set up undertakings, in particular companies, which they effectively control. 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;

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- (ii) as regards Community or the former Yugoslav Republic of Macedonia companies, the right to take up economic activities by means of the setting up of subsidiaries and branches in the former Yugoslav Republic of Macedonia or in the Community respectively;
- (e) ‘operations’ shall mean the pursuit of economic activities;
- (f) ‘economic activities’ shall in principle include activities of an industrial, commercial and professional character and activities of craftsmen;
- (g) ‘Community national’ and ‘national of the former Yugoslav Republic of Macedonia’ shall mean respectively a natural person who is a national of one of the Member States or of the former Yugoslav Republic of Macedonia;
- (h) with regard to international maritime transport, including inter-modal operations involving a sea leg, nationals of the Member States or of the former Yugoslav Republic of Macedonia established outside the Community or of the former Yugoslav Republic of Macedonia respectively, and shipping companies established outside the Community or the former Yugoslav Republic of Macedonia and controlled by nationals of a Member State or the nationals of the former Yugoslav Republic of Macedonia respectively, shall also be beneficiaries of the provisions of this Chapter and Chapter III, if their vessels are registered in that Member State or in the former Yugoslav Republic of Macedonia respectively, in accordance with their respective legislation;
- (i) ‘financial services’ shall mean those activities described in Annex VI. The Stabilisation and Association Council may extend or modify the scope of that Annex.

Article 48

1. The former Yugoslav Republic of Macedonia shall grant, upon entry into force of this Agreement:

- (i) as regards the establishment of Community companies treatment no less favourable than that accorded to its own companies or to any third country company, whichever is the better, and
- (ii) as regards the operation of subsidiaries and branches of Community companies in the former Yugoslav Republic of Macedonia, once established, treatment no less favourable than that accorded to its own companies and branches or to any subsidiary and branch of any third country company, whichever is the better.

2. The former Yugoslav Republic of Macedonia shall not adopt any new regulations or measures which introduce discrimination as regards the establishment of Community companies on its territory or in respect of their operation, once established, by comparison with its own companies.

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3. The Community and its Member States shall grant, from the entry into force of this Agreement:

- (i) as regards the establishment of companies from the former Yugoslav Republic of Macedonia, treatment no less favourable than that accorded by Member States to their own companies or to any company of any third country, whichever is the better;
- (ii) as regards the operation of subsidiaries and branches of companies from the former Yugoslav Republic of Macedonia, established in their territory, treatment no less favourable than that accorded by Member States to their own companies and branches, or to any subsidiary and branch of any third country company, established in their territory, whichever is the better.

4. Five years after the entry into force of this Agreement, and in the light of the relevant European Court of Justice case law, and the situation of the labour market, the Stabilisation and Association Council will examine whether to extend the above provisions to the establishment of nationals of both Parties to this Agreement to take up economic activities as self-employed persons.

5. Notwithstanding the provisions of this Article:

- (a) subsidiaries and branches of Community companies shall have, from the entry into force of this Agreement, the right to use and rent real property in the former Yugoslav Republic of Macedonia;
- (b) subsidiaries of Community companies shall also have the right to acquire and enjoy ownership rights over real property as the companies of the former Yugoslav Republic of Macedonia and as regards public goods/goods of common interest, including natural resources, agricultural land and forestry, the same rights as enjoyed by companies of the former Yugoslav Republic of Macedonia, where these rights are necessary for the conduct of the economic activities for which they are established;
- (c) by the end of the first stage of transitional period the Stabilisation and Association Council shall examine the possibility of extending the rights under (b) to branches of the Community companies.

Article 49

1. Subject to the provisions of Article 48, with the exception of financial services described in Annex VI, each Party may regulate the establishment and operation of companies and nationals on its territory, insofar as these regulations do not discriminate against companies and nationals of the other Party in comparison with its own companies and nationals.

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2. In respect of financial services, notwithstanding any other provisions of this Agreement, a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Such measures shall not be used as a means of avoiding the Party's obligations under the Agreement.

3. Nothing in the Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 50

1. The provisions of this Chapter shall not apply to air transport services, inland waterways transport services and maritime cabotage services.

2. The Stabilisation and Association Council may make recommendations for improving establishment and operations in the areas covered by paragraph 1.

Article 51

1. The provisions of Articles 48 and 49 do not preclude the application by a Party of particular rules concerning the establishment and operation in its territory of branches 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 as compared to branches of companies incorporated in its territory or, as regards financial services, for prudential reasons.

2. 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, for prudential reasons.

Article 52

In order to make it easier for Community nationals and nationals of the former Yugoslav Republic of Macedonia to take up and pursue regulated professional activities in the former Yugoslav Republic of Macedonia and Community respectively, the Stabilisation and Association Council shall examine which steps are necessary for the mutual recognition of qualifications. It may take all necessary measures to that end.

Article 53

1. A Community company or a company from the former Yugoslav Republic of Macedonia established in the territory of the former Yugoslav Republic of Macedonia or the Community respectively shall be entitled to employ, or have employed by one of its subsidiaries or branches, in accordance with the legislation in force in the host country of establishment, in the territory of the former Yugoslav Republic of Macedonia and the Community respectively, employees who are

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nationals of the Community Member States and former Yugoslav Republic of Macedonia respectively, provided that such employees are key personnel as defined in paragraph 2 and that they are employed exclusively by companies, subsidiaries or branches. The residence and work permits of such employees shall only cover the period of such employment.

2. Key personnel of the abovementioned companies, herein referred to as 'organisations', are 'intra-corporate transferees' as defined in (c) of this paragraph in the following categories, provided that the organisation is a legal person and that the persons concerned have been employed by it or have been partners in it (other than as majority shareholders), for at least the year immediately preceding such movement:

(a) persons working in a senior position with an organisation, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent including:

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

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

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

(b) persons working within an organisation who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. The assessment of such knowledge may reflect, apart from knowledge specific to the establishment, a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession;

(c) an 'intra-corporate transferee' is defined as a natural person working within an organisation in the territory of a Party, and being temporarily transferred in the context of pursuit of economic activities in the territory of the other Party; the organisation concerned must have its principal place of business in the territory of a Party and the transfer be to an establishment (branch, subsidiary) of that organisation, effectively pursuing like economic activities in the territory of the other Party.

3. The entry into and the temporary presence within the territory of the Community or the former Yugoslav Republic of Macedonia of nationals of the former Yugoslav Republic of Macedonia and Community nationals respectively shall be permitted, when these representatives of companies are persons working in a senior position, as

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defined in paragraph 2(a) above, within a company, and are responsible for the setting up of a Community subsidiary or branch of a company from the former Yugoslav Republic of Macedonia or of a subsidiary or branch in the former Yugoslav Republic of Macedonia of a Community company in a Community Member State or in the former Yugoslav Republic of Macedonia respectively, when:

- those representatives are not engaged in making direct sales or supplying services, and
- the company has its principal place of business outside the Community or the former Yugoslav Republic of Macedonia, respectively, and has no other representative, office, branch or subsidiary in that Community Member State or former Yugoslav Republic of Macedonia respectively.

Article 54

During the first four years following the date of entry into force of this Agreement, the former Yugoslav Republic of Macedonia may introduce measures which derogate from the provisions of this Chapter as regards the establishment of Community companies and nationals of certain industries which:

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

Such measures:

- (i) shall cease to apply at the latest two years after the end of the first stage of the transitional period;
- (ii) shall be reasonable and necessary in order to remedy the situation, and
- (iii) shall not introduce discrimination concerning the activities of Community companies or nationals already established in the former Yugoslav Republic of Macedonia at the time of introduction of a given measure, by comparison with companies or nationals from the former Yugoslav Republic of Macedonia.

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While devising and applying such measures, the former Yugoslav Republic of Macedonia shall grant preferential treatment wherever possible to Community companies and nationals, and in no case treatment less favourable than that accorded to companies or nationals from any third country. Prior to the adoption of these measures, the former Yugoslav Republic of Macedonia shall consult the Stabilisation and Association Council and shall not put them into effect before a one month period has elapsed following the notification to the Stabilisation and Association Council of the concrete measures to be introduced by the former Yugoslav Republic of Macedonia, except where the threat of irreparable damage requires the taking of urgent measures, in which case the former Yugoslav Republic of Macedonia shall consult the Stabilisation and Association Council immediately after their adoption.

Upon the expiry of the fourth year following the entry into force of this Agreement the former Yugoslav Republic of Macedonia may introduce or maintain such measures only with the authorisation of the Stabilisation and Association Council and under conditions determined by the latter.

CHAPTER III**SUPPLY OF SERVICES***Article 55*

1. The Parties undertake in accordance with the following provisions to take the necessary steps to allow progressively the supply of services by Community or the former Yugoslav Republic of Macedonia companies or nationals which are established in a Party other than that of the person for whom the services are intended.

2. In step with the liberalisation process mentioned in paragraph 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 53, including natural persons who are representatives of a Community or the former Yugoslav Republic of Macedonia 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. As from the second stage of the transition period, the Stabilisation and Association Council shall take the measures necessary to implement progressively the provisions of paragraph 1. Account shall be taken of the progress achieved by the Parties in the approximation of their laws.

▼B*Article 56*

1. The Parties shall not take any measures or actions which render the conditions for the supply of services by Community and the former Yugoslav Republic of Macedonia nationals or companies which are established in a Party other than that of the person for whom the services are intended significantly more restrictive as compared to the situation existing on the day preceding the day of entry into force of the Agreement.

2. If one Party is of the view that measures introduced by the other Party since the entry into force of the Agreement result in a situation which is significantly more restrictive in respect of supply of services as compared with the situation existing at the date of entry into force of the Agreement, such first Party may request the other Party to enter into consultations.

Article 57

With regard to supply of transport services between the Community and the former Yugoslav Republic of Macedonia, the following provisions shall apply:

1. with regard to inland transport, the relationship between the Parties is governed by the Agreement between the European Community and the former Yugoslav Republic of Macedonia in the field of transport entered into force on 28 November 1997. The Parties confirm the importance they attach to the correct application of this Agreement;
2. 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 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 of the dry and liquid bulk trade.
3. In applying the principles of paragraph 2, 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;

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- (b) prohibit cargo-sharing arrangements in future bilateral agreements concerning dry and liquid bulk trade;
 - (c) abolish, upon the entry into force of this Agreement, all unilateral measures and administrative, technical and other obstacles that could have restrictive or discriminatory effects on the free supply of services in international maritime transport.
4. With a view to ensuring a coordinated development and progressive liberalisation of transport between the Parties adapted to their reciprocal commercial needs, the conditions of mutual market access in air transport shall be dealt with by special agreements to be negotiated between the Parties after the entry into force of this Agreement.
 5. Prior to the conclusion of the agreement referred to in paragraph 4, the Parties shall not take any measures or actions which are more restrictive or discriminatory as compared with the situation existing prior to the entry into force of this Agreement.
 6. During the transitional period, the former Yugoslav Republic of Macedonia shall adapt its legislation, including administrative, technical and other rules, to that of the Community existing at any time in the field of air and inland transport insofar as it serves liberalisation purposes and mutual access to markets of the Parties and facilitates the movement of passengers and of goods.

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

CHAPTER I

CURRENT PAYMENTS AND MOVEMENT OF CAPITAL

Article 58

The Parties undertake to authorise, in freely convertible currency, in accordance with the provisions of Article VIII of the Articles of Agreement of the International Monetary Fund, any payments and transfers on the current account of balance of payments between the Community and the former Yugoslav Republic of Macedonia.

Article 59

1. With regard to transactions on the capital and financial account of balance of payments, from the entry into force of the Agreement, the Parties shall ensure the free movement of capital relating to direct investments made in companies formed in accordance with the laws

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of the host country and investments made in accordance with the provisions of Chapter II of Title V, and the liquidation or repatriation of these investments and of any profit stemming therefrom.

2. With regard to transactions on the capital and financial account of balance of payments, from the entry into force of this Agreement, the Parties shall ensure the free movement of capital relating to credits related to commercial transactions or to the provision of services in which a resident of one of the Parties is participating, and to financial loans and credits, with a maturity longer than a year.

They shall also ensure, from the beginning of the second stage, free movement of capital relating to portfolio investment and financial loans and credits with a maturity shorter than a year.

3. Without prejudice to paragraph 1, the Parties shall not introduce any new restrictions on the movement of capital and current payments between residents of the Community and the former Yugoslav Republic of Macedonia and shall not make the existing arrangements more restrictive.

4. Without prejudice to the provisions of Article 58 and of this Article, where, in exceptional circumstances, movements of capital between the Community and the former Yugoslav Republic of Macedonia cause, or threaten to cause, serious difficulties for the operation of exchange rate policy or monetary policy in the Community or the former Yugoslav Republic of Macedonia, the Community and the former Yugoslav Republic of Macedonia, respectively, may take safeguard measures with regard to movements of capital between the Community and the former Yugoslav Republic of Macedonia for a period not exceeding six months if such measures are strictly necessary.

5. The Parties shall consult each other with a view to facilitating the movement of capital between the Community and the former Yugoslav Republic of Macedonia in order to promote the objectives of this Agreement.

Article 60

1. During the first stage, the 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. By the end of the first stage, the Stabilisation and Association Council shall examine ways of enabling Community rules on the movement of capital to be applied in full.



CHAPTER V

GENERAL PROVISIONS

Article 61

1. The provisions of this Title shall be applied subject to limitations justified on grounds of public policy, public security or public health.

2. They shall not apply to activities that in the territory of either Party are connected, even occasionally, with the exercise of official authority.

Article 62

For the purpose of this Title, nothing in this Agreement shall prevent the Parties from applying their laws and regulations regarding entry and stay, employment, working conditions, establishment of natural persons and supply of services, provided that, in so doing, they do not apply them in such 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 shall be without prejudice to the application of Article 61.

Article 63

Companies which are controlled and exclusively owned jointly by the former Yugoslav Republic of Macedonia companies or nationals and Community companies or nationals shall also be covered by the provisions of this Title.

Article 64

1. The Most-Favoured-Nation treatment granted in accordance with the provisions of this Title shall not apply to the tax advantages that the Parties are providing or will provide in the future on the basis of agreements designed to avoid double taxation or other tax arrangements.

2. None of the provisions of this Title shall be construed to prevent the adoption or enforcement by the Parties of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation and other tax arrangements or domestic fiscal legislation.

3. None of the provisions of this Title shall be construed to prevent Member States or the former Yugoslav Republic of Macedonia in applying the relevant provisions of their fiscal legislation, from distinguishing between taxpayers who are not in identical situations, in particular as regards their place of residence.

▼B*Article 65*

1. The Parties shall endeavour wherever possible to avoid the imposition of restrictive measures, including measures relating to imports, for balance of payments purposes. A Party adopting such measures shall present as soon as possible to the other Party a timetable for their removal.

2. Where one or more Member States or the former Yugoslav Republic of Macedonia is in serious balance of payments difficulties, or under imminent threat thereof, the Community or the former Yugoslav Republic of Macedonia, as the case may be, may, in accordance with the conditions established under the WTO Agreement, adopt restrictive measures, including measures relating to imports, which shall be of limited duration and may not go beyond what is strictly necessary to remedy the balance of payments situation. The Community or the former Yugoslav Republic of Macedonia, 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 or any kind of revenues stemming therefrom.

Article 66

The provisions of this Title shall be progressively adjusted, notably in the light of requirements arising from Article V of the General Agreement on Trade in Services (GATS).

Article 67

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.

TITLE VI

APPROXIMATION OF LAWS AND LAW ENFORCEMENT*Article 68*

1. The Parties recognise the importance of the approximation of the existing and future laws of the former Yugoslav Republic of Macedonia to those of the Community. The former Yugoslav Republic of Macedonia shall endeavour to ensure that its laws will be gradually made compatible with those of the Community.

2. This gradual approximation of law will take place in two stages.

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3. Starting on the date of signing of the Agreement and lasting as explained in Article 5, the approximation of laws shall extend to certain fundamental elements of the Internal Market acquis as well as to other trade-related areas, along a programme to be defined in coordination with the Commission of the European Communities. The former Yugoslav Republic of Macedonia will also define, in coordination with the Commission of the European Communities, the modalities for the monitoring of the implementation of approximation of legislation and law enforcement actions to be taken, including reform of the judiciary.

Deadlines will be set for competition law, intellectual property law, standards and certification law, public procurement law and data protection law. Legal approximation in other sectors of the internal market will be an obligation to be met at the end of the transition period.

4. During the second stage of the transitional period laid down in Article 5 the approximation of laws shall extend to the elements of the acquis that are not covered by the previous paragraph.

*Article 69***Competition and other economic provisions**

1. The following are incompatible with the proper functioning of the Agreement, insofar as they may affect trade between the Community and the former Yugoslav Republic of Macedonia:

- (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 the former Yugoslav Republic of Macedonia 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 certain products.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 81, 82 and 87 of the Treaty establishing the European Community.

- 3. (a) For the purposes of applying the provisions of paragraph 1(iii), the Parties recognise that during the first four years after the entry into force of this Agreement, any public aid granted by the former Yugoslav Republic of Macedonia shall be assessed

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taking into account the fact that the former Yugoslav Republic of Macedonia shall be regarded as an area identical to those areas of the Community described in Article 87(3)(a) of the Treaty establishing the European Community.

- (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.

Each Party shall ensure that the provisions of this Article are applied within five years of the Agreement's entry into force.

4. With regard to products referred to in Chapter II of Title IV:

— paragraph 1 (iii) shall not apply,

— any practices contrary to paragraph 1(i) shall be assessed according to the criteria established by the Community on the basis of Articles 36 and 37 of the Treaty establishing the European Community and specific Community instruments adopted on this basis.

5. If the Community or the former Yugoslav Republic of Macedonia considers that a particular practice is incompatible with the terms of paragraph 1, and:

— if such practice causes or threatens to cause serious injury to the interests of the other Party or material injury to its domestic industry, including its services industry, it may take appropriate measures after consultation within the Stabilisation and Association Council or after thirty working days following referral for such consultation.

In the case of practices incompatible with paragraph 1(iii), such appropriate measures may, where the WTO Agreement applies thereto, only be adopted in accordance with the procedures and under the conditions laid down thereby or the relevant Community internal legislation.

6. The Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business confidentiality.



Article 70

With regard to public undertakings, and undertakings to which special or exclusive rights have been granted, each Party 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 Community, in particular Article 86 thereof, are upheld.

Article 71

Intellectual, industrial and commercial property

1. Pursuant to the provisions of this Article and Annex VII, the Parties confirm the importance that they attach to ensure adequate and effective protection and enforcement of intellectual, industrial and commercial property rights.

2. The former Yugoslav Republic of Macedonia shall take the necessary measures in order to guarantee no later than five years after entry into force of this agreement a level of protection of intellectual, industrial and commercial property rights similar to that existing in the Community, including effective means of enforcing such rights.

3. The former Yugoslav Republic of Macedonia undertakes to accede, within the period referred above, to the multilateral conventions on intellectual, industrial and commercial property rights referred to in Annex VII.

If problems in the area of intellectual, industrial and commercial property affecting trading conditions occur, they shall be referred urgently to the Stabilisation and Association Council, at the request of either Party, with a view to reaching mutually satisfactory solutions.

Article 72

Public contracts

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

2. The companies of the former Yugoslav Republic of Macedonia, whether established or not in the Community, shall be granted access to contract award procedures in the Community pursuant to Community procurement rules under treatment no less favourable than that accorded to Community companies as from the entry into force of this Agreement.

The above provisions will also apply to contracts in the utilities sector once the government of the former Yugoslav Republic of Macedonia has adopted the legislation introducing the Community rules in this area. The Community shall examine periodically whether the former Yugoslav Republic of Macedonia has indeed introduced such legislation.

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Community companies not established in the former Yugoslav Republic of Macedonia shall be granted access to contract award procedures in the former Yugoslav Republic of Macedonia pursuant to the Law on Public Procurement under treatment no less favourable than that accorded to companies of the former Yugoslav Republic of Macedonia at the latest five years after the entry into force of this Agreement. Community companies established in the former Yugoslav Republic of Macedonia under the provisions of Chapter II of Title V shall have, upon entry into force of this Agreement, access to contract award procedures under treatment no less favourable than that accorded to companies of the former Yugoslav Republic of Macedonia.

The Stabilisation and Association Council shall periodically examine the possibility for the former Yugoslav Republic of Macedonia to introduce access to award procedures in the former Yugoslav Republic of Macedonia for all Community companies.

3. As regards establishment, operations, supply of services between the Community and the former Yugoslav Republic of Macedonia, and also employment and movement of labour linked to the fulfilment of public contracts, the provisions of Articles 44 to 67 are applicable.

*Article 73***Standardisation, metrology, accreditation and conformity assessment**

1. The former Yugoslav Republic of Macedonia shall take the necessary measures in order to gradually achieve conformity with Community technical regulations and European standardisation, metrology, accreditation and conformity assessment procedures.

2. To this end, the Parties shall seek:

- to promote the use of Community technical regulations and European standards, tests and conformity assessment procedures,
- to conclude, where appropriate, European Conformity Assessment Protocols,
- to foster the development of the quality infrastructure: standardisation, metrology, accreditation and conformity assessment,
- to promote participation in the work of specialised European organisations (CEN, CENELEC, ETSI, EA, WELMEC, EUROMED, etc.).



TITLE VII

JUSTICE AND HOME AFFAIRS*Article 74***Reinforcement of institutions and rule of law**

In their cooperation in justice and home affairs the Parties will attach particular importance to the reinforcement of institutions at all levels in the areas of administration in general and law enforcement and the machinery of justice in particular. This includes the consolidation of the rule of law. Cooperation in the field of justice will focus in particular on the independence of the judiciary, the improvement of its effectiveness and training of the legal professions.

*Article 75***Visa, border control, asylum and migration**

1. The Parties shall cooperate in the areas of visa, border control, asylum and migration and will set up a framework for cooperation, including at a regional level, in these fields.

2. Cooperation in the matters referred to in paragraph 1 shall be based on mutual consultations and close coordination between the Parties and should include technical and administrative assistance for:

- exchange of information on legislation and practices,
- the drafting of legislation,
- enhancing the efficiency of the institutions,
- training of staff,
- security of the travel documents and detection of false documents.

3. Cooperation will focus in particular:

- in the area of asylum, on the development and implementation of national legislation to meet the standards of the 1951 Geneva Convention and thereby to ensure that the principle of non-refoulement is respected,
- in the field of legal migration, on admission rules and rights and status of the persons admitted. In relation to migration, the Parties agree to the fair treatment of nationals of other countries who reside legally on their territories and to promote an integration policy aiming at granting them rights and obligations comparable to those of their citizens.

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The Stabilisation and Association Council can recommend additional subjects for cooperation under this Article.

*Article 76***Prevention and control of illegal immigration; readmission**

1. The Parties agree to cooperate in order to prevent and control illegal immigration. To this end:

- the former Yugoslav Republic of Macedonia agrees to readmit any of its nationals illegally present on the territory of a Member State, upon request by the latter and without further formalities once such persons have been positively identified as such,
- and each Member State of the European Union agrees to readmit any of its nationals illegally present on the territory of the former Yugoslav Republic of Macedonia, upon request by the latter and without further formalities once such persons have been positively identified as such.

The Member States of the European Union and the former Yugoslav Republic of Macedonia will provide their nationals with appropriate identity documents and will extend to them the administrative facilities necessary for such purposes.

2. The Parties agree to conclude, upon request, an agreement between the former Yugoslav Republic of Macedonia and the European Community regulating the specific obligations for the former Yugoslav Republic of Macedonia and for the Member States of the European Union for readmission, including an obligation for the readmission of nationals of other countries and stateless persons.

3. Pending the conclusion of the agreement with the Community referred to in paragraph 2, the former Yugoslav Republic of Macedonia agrees to conclude, upon request of a Member State, bilateral agreements with individual Member States of the European Union regulating the specific obligations for readmission between the former Yugoslav Republic of Macedonia and the Member State concerned, including an obligation for the readmission of nationals of other countries and stateless persons.

4. The Stabilisation and Association Council shall examine what other joint efforts can be made to prevent and control illegal immigration, including the trafficking in human beings.

*Article 77***Combating 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.

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2. Cooperation in this area may include administrative and technical assistance with the purpose to develop the implementation of regulations and efficient functioning of the suitable standards and mechanisms to combat money laundering equivalent to those adopted by the Community and international fora in this field.

*Article 78***Preventing and combating crime and other illegal activities**

1. The Parties agree to cooperate on fighting and preventing criminal and illegal activities, organised or otherwise, such as:

- trafficking in human beings,
- illegal economic activities, and in particular corruption, illegal transactions on products such as industrial waste, radioactive material and transactions involving illegal or counterfeit products,
- illicit trafficking in drugs and psychotropic substances,
- smuggling,
- illicit arms trafficking,
- terrorism.

Cooperation in the above matters will be the subject of consultations and close coordination between the parties.

2. The technical and administrative assistance in this field may include:

- the drafting of national legislation in the field of criminal law,
- enhancing the efficiency of the institutions charged with fighting and preventing crime,
- staff training and the development of investigative facilities,
- the formulation of measures to prevent crime.

*Article 79***Cooperation on illicit drugs**

1. Within their respective powers and competencies, the Parties shall cooperate to ensure a balanced and integrated approach towards drugs. Drug policies and actions shall be aimed at reducing the supply, trafficking and demand of illicit drugs as well as at a more effective control of precursors.

▼B

2. The Parties shall agree on the necessary methods of cooperation to attain these objectives. Actions shall be based on commonly agreed principles along the lines of the EU Drug Strategy.

3. The cooperation between the Parties shall comprise technical and administrative assistance in particular in the following areas: drafting of national legislation and policies; establishment of institutions and information centres; training of personnel; drug related research; and the prevention of diversion of precursors used for the illicit manufacture of drugs. The Parties may agree to include other areas.

TITLE VIII

COOPERATION POLICIES

Article 80

1. The Community and the former Yugoslav Republic of Macedonia shall establish a close cooperation aimed at contributing to the development and growth potential of the former Yugoslav Republic of Macedonia. Such cooperation shall strengthen existing economic links on the widest possible foundation, to the benefit of both Parties.

2. Policies and other measures will be designed to bring about the economic and social development of the former Yugoslav Republic of Macedonia. These policies should ensure that environmental considerations are also fully incorporated from the outset and that they are linked to the requirements of harmonious social development.

3. Cooperation policies shall be integrated into a regional framework of cooperation. Special attention will have to be devoted to measures that can foster cooperation between the former Yugoslav Republic of Macedonia and its neighbouring countries including Member States, thus contributing to regional stability. The Stabilisation and Association Council may define priorities between and within the cooperation policies described hereinafter.

*Article 81***Economic policy**

1. The Community and the former Yugoslav Republic of Macedonia shall facilitate the process of economic reform by cooperating to improve understanding of the fundamentals of their respective economies and of implementing economic policy in market economies.

2. To these ends the Community and the former Yugoslav Republic of Macedonia shall cooperate to:

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- exchange information on macroeconomic 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.

3. At the request of the authorities of the former Yugoslav Republic of Macedonia, the Community may provide assistance designed to support the efforts of the former Yugoslav Republic of Macedonia towards the introduction of full convertibility of the Denar and the gradual development of its policies towards those of the European Monetary System. Cooperation in this area will include informal exchange of information concerning the principles and the functioning of the European Monetary System and the European System of Central Banks.

*Article 82***Statistical cooperation**

1. Cooperation in the area of statistics shall aim at the development of an efficient and sustainable statistical system capable of providing in due time reliable, objective and accurate data needed to plan and monitor the process of transition and reform in the former Yugoslav Republic of Macedonia. It shall enable the national statistical system coordinated by the State Statistical Office to meet better the needs of its customers, both public administration and private businesses. The statistical system is to respect the fundamental principles of statistics issued by the United Nations and the stipulations of the European Statistical law and develop towards the *acquis communautaire* in statistics.

2. To this end the Parties may cooperate in particular:

- to promote the development of an efficient statistical service in the former Yugoslav Republic of Macedonia based on an appropriate institutional framework,
- to develop and maintain national capacity for collecting, processing and disseminating statistical information of high quality using modern technologies in the most efficient way,
- to provide private and public sector economic operators and the research community with the appropriate socio-economic data needed to monitor state reforms,
- to enable the national statistical system to adopt the principles and standards of the European statistical system,
- to ensure the confidentiality of individual data.

▼B

3. Cooperation in this field shall include, but not limited to, providing information on methods, participation in selected EUROSTAT working groups and exchange of statistical data.

*Article 83***Banking, insurance and other financial services**

1. The Parties shall cooperate with the aim of establishing and developing a suitable framework for the encouragement of banking, insurance and financial services sector in the former Yugoslav Republic of Macedonia.

The cooperation shall focus on:

- the adoption of a common accounting system compatible with European standards,
- the strengthening and restructuring of the banking, insurance and other financial sectors,
- the improvement of supervision and regulation of banking and other financial services,
- the exchange of information in particular in respect of proposed legislation,
- the preparation of translations and terminology glossaries.

2. The Parties shall cooperate with the aim of developing efficient audit systems in the former Yugoslav Republic of Macedonia following the harmonised Community methods and procedures.

Cooperation shall focus on:

- technical assistance to the Office of Auditors in the former Yugoslav Republic of Macedonia,
- the establishment of internal audit units in official agencies,
- the exchange of information with regard to auditing systems,
- the standardisation of audit documentation,
- training and advisory operations.

*Article 84***Investment promotion and protection**

1. Cooperation between the Parties shall be aimed at establishing a favourable climate for private investment, both domestic and foreign.

▼B

2. The particular aims of cooperation shall be:
- for the former Yugoslav Republic of Macedonia to improve a legal framework which favours and protects investment,
 - the conclusion, where appropriate, with Member States of bilateral agreements for the promotion and protection of investment,
 - the implementation of suitable arrangements for the transfer of capital,
 - the improvement of investment protection.

*Article 85***Industrial cooperation**

1. Cooperation shall be aimed at promoting the modernisation and restructuring of the industry and individual sectors in the former Yugoslav Republic of Macedonia, as well as industrial cooperation between economic operators of both sides, with the particular objective of strengthening the private sector under conditions that ensure that the environment is protected.
2. Industrial cooperation initiatives will reflect the priorities determined by both Parties. They will take into account the regional aspects of industrial development, promoting trans-national partnerships when relevant. The initiatives should seek in particular to establish a suitable framework for undertakings, to improve management know-how and to promote markets, market transparency and the business environment.

*Article 86***Small and medium-sized enterprises**

The Parties shall aim to develop and strengthen private sector small and medium-sized enterprises (SMEs), the establishment of new undertakings in areas offering potential for growth and cooperation between SMEs in the Community and the former Yugoslav Republic of Macedonia.

*Article 87***Tourism**

Cooperation between the Parties in the field of tourism will be aimed at facilitating and encouraging tourism and tourist trade through know-how transfer, participation of the former Yugoslav Republic of Macedonia in important European tourism organisations and studying the opportunities for joint operations, notably in regional tourism projects.

▼B*Article 88***Customs**

1. The aim of cooperation shall be to guarantee compliance with all the provisions scheduled for adoption in the area of trade and to achieve the approximation of the customs system of the former Yugoslav Republic of Macedonia to that of the Community, thus helping to pave the way for liberalisation measures planned under this Agreement.

2. Cooperation shall include the following in particular:

- the exchange of information including on the methods of investigation,
- the development of cross-border infrastructure between the Parties,
- the possibility of interconnection between the transit systems of the Community and the former Yugoslav Republic of Macedonia, as well as the adoption and use of the Single Administrative Document (SAD),
- the simplification of inspections and formalities in respect of the carriage of goods,
- support for introduction of modern customs information systems.

3. Without prejudice to further cooperation provided for in this Agreement, and in particular Articles 76, 77 and 78, mutual assistance between administrative authorities in customs matters of the Parties shall take place in accordance with the provisions of Protocol 5.

*Article 89***Taxation**

The Parties will establish cooperation in the field of taxation including measures aiming at the further reform of the fiscal system, the modernisation of the tax services with a view to ensuring effectiveness of tax collection and the fight against fiscal fraud.

*Article 90***Social cooperation**

1. With regard to employment, cooperation between the Parties shall focus notably on upgrading job-finding and careers advice services, providing back-up measures and promoting local development to assist industrial and labour market restructuring. It shall also include measures such as studies, the secondment of experts and information and training operations.

▼B

2. With regard to social security, cooperation between the Parties shall seek to adapt the social security system of the former Yugoslav Republic of Macedonia to the new economic and social requirements, notably by providing the services of experts and organising information and training activities.

3. Cooperation between the Parties will involve the adjustment of legislation in the former Yugoslav Republic of Macedonia concerning working conditions and equal opportunities for women and men.

4. The Parties shall develop cooperation between them with the aim of improving the level of protection of the health and safety of workers, taking as a reference the level of protection existing in the Community.

*Article 91***Education and training**

1. The Parties shall cooperate with the aim of raising the level of general education and professional qualifications in the former Yugoslav Republic of Macedonia taking into consideration the priorities of the former Yugoslav Republic of Macedonia.

2. The Tempus programme will contribute to strengthening cooperation between the two Parties in the field of education and training, promoting democracy, the rule of law and economic reform.

3. The European Training Foundation will also contribute to the upgrading of training structures and activities in the former Yugoslav Republic of Macedonia.

*Article 92***Cultural cooperation**

The Parties undertake to promote cultural cooperation. This cooperation serves, *inter alia*, to raise mutual understanding and esteem between individuals, communities and peoples.

*Article 93***Information and communication**

The Community and the former Yugoslav Republic of Macedonia will take the measures necessary to stimulate the mutual exchange of information. Priority will be given to programmes aimed at providing the general public with basic information about the Community and professional circles in the former Yugoslav Republic of Macedonia with more specialised information.

▼B*Article 94***Cooperation in the audio-visual field**

The Parties shall cooperate to promote the audio-visual industry in Europe and encourage co-production in the fields of cinema and television.

The Parties will coordinate, and where appropriate, harmonise their policies on the regulation of content aspects of cross-border broadcasting, paying particular attention to matters relating to the acquisition of intellectual property rights for programmes and broadcast by satellite or cable.

*Article 95***Electronic communications infrastructure and associated services**

The Parties will strengthen cooperation in the area of electronic communications infrastructures, including classical telecommunications networks and relevant electronic audio-visual transport networks, and associated services, with the objective of ultimate alignment with the acquis by the former Yugoslav Republic of Macedonia one year after the entry into force of the Agreement.

The abovementioned cooperation will focus on the following priority areas:

- policy development,
- legal and regulatory aspects,
- institution building required for a liberalised environment,
- modernisation of the former Yugoslav Republic of Macedonia's electronic infrastructure and its integration into European and world networks, with a focus on improvements at a regional level,
- international cooperation,
- cooperation within European structures especially those involved in standardisation,
- coordinating positions in international organisations and fora.

*Article 96***Information Society**

The Parties agree to strengthen cooperation with the objective of further developing the Information Society in the former Yugoslav Republic of Macedonia. Global objectives will be preparing society as a whole for the digital age, attracting investments and interoperability of networks and services.

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The authorities of the former Yugoslav Republic of Macedonia, with the assistance of the Community, will review carefully any political commitment undertaken in the European Union with the objective of aligning its own policies on those of the Union.

The authorities of the former Yugoslav Republic of Macedonia will establish a plan for the adoption of Community legislation in the area of the Information Society.

*Article 97***Consumer protection**

The Parties will cooperate in order to align the standards of consumer protection in the former Yugoslav Republic of Macedonia on those of the Community. Effective consumer protection is necessary in order to ensure that the market economy functions properly, and this protection will depend on the development of an administrative infrastructure in order to ensure market surveillance and law enforcement in this field.

To that end, and in view of their common interests, the Parties will encourage and ensure:

- the harmonisation of legislation and the alignment of consumer protection in the Republic of Macedonia on that in force in the Community,
- a policy of active consumer protection including the increase of information and development of independent organisations,
- effective legal protection for consumers in order to improve the quality of consumer goods and maintain appropriate safety standards.

*Article 98***Transport**

1. In addition to the Agreement between the European Community and the former Yugoslav Republic of Macedonia in the field of transport, the Parties shall develop and step up the cooperation in order to enable the former Yugoslav Republic of Macedonia to:

- restructure and modernise transport and related infrastructure,
- improve movement of passengers and goods and access to the transport market, by the removing of administrative, technical and other barriers,
- achieve operating standards comparable to those in the Community,

▼B

- develop a transport system compatible with and aligned on the Community system,

- improve the protection of environment in transport, reduction of harmful effects and pollution.

2. Cooperation shall include the following priority areas:

- the development of road, rail, airport and port infrastructure and other major routes of common interest and Trans-European and Pan-European links,

- the management of railways and airports, including appropriate co-operation between the relevant national authorities,

- road transport, including taxation and social and environmental aspects,

- combined rail and road transport,

- the harmonisation of international transport statistics,

- the modernisation of technical transport equipment in line with Community standards, and assistance in acquiring financing to that end, particularly as regards road-rail transport, multi-modal transport and transhipment,

- the promotion of joint technological and research programmes,

- the adoption of coordinated transport policies that are compatible with those applied in the Community.

*Article 99***Energy**

1. Cooperation will reflect the principles of the market economy and the European Energy Charter Treaty, and will develop with a view to the gradual integration of Europe's energy markets.

2. Cooperation shall include the following in particular:

- formulation and planning of energy policy, including modernisation of infrastructure, improvement and diversification of supply and improvement of access to the energy market, including facilitation of transit,

- management and training for the energy sector and transfer of technology and know-how,

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- the promotion of energy saving, energy efficiency, renewable energy and studying the environmental impact of energy production and consumption,
- the formulation of framework conditions for restructuring of energy utilities and cooperation between undertakings in this sector.

*Article 100***Agriculture, and the agro-industrial sector**

Cooperation in this field shall have as its aim the modernisation and restructuring of agriculture and the agro-industrial sector, water management, rural development, the gradual harmonisation of veterinary and phytosanitary legislation with Community standards and the development of fishery and forestry sectors in the former Yugoslav Republic of Macedonia.

*Article 101***Regional and local development**

The Parties will strengthen regional development cooperation, with the objective of contributing to economic development and reducing regional imbalances.

Specific attention will be given to cross-border, trans-national and inter-regional cooperations. To this end, the exchange of information and experts may be undertaken.

*Article 102***Cooperation in research and technological development**

1. The Parties shall promote bilateral cooperation in civil scientific research and technological development (RTD) on the basis of mutual benefit and, taking into account the availability of resources, adequate access to their respective programmes, subject to appropriate levels of effective protection of intellectual, industrial and commercial property rights (IPR).

2. Science and technology cooperation shall cover:

- the exchange of scientific and technical information,
- the organisation of joint scientific meetings,
- joint RTD activities,
- training activities and mobility programmes for scientists, researchers and technicians engaged in RTD on both sides.

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3. Such cooperation shall be implemented according to specific arrangements to be negotiated and concluded in accordance with the procedures adopted by each Party, and which shall set out, *inter alia*, appropriate IPR provisions.

*Article 103***Environment and nuclear safety**

1. The Parties shall develop and strengthen their cooperation in the vital task of combating environmental degradation, with the view to supporting environmental sustainability.

2. Cooperation could centre on the following priorities:

- combating local, regional and cross-border pollution (air, water quality, including waste water treatment and drinking water pollution) and establishing effective monitoring,
- development of strategies with regard to global and climate issues,
- efficient, sustainable and clean energy production and consumption, safety of industrial plants,
- classification and safe handling of chemicals,
- waste reduction, recycling and safe disposal, and the implementation of the Basle Convention on the control of transboundary movements of hazardous wastes and their disposal (Basle 1989),
- the environmental impact of agriculture; soil erosion and pollution by agricultural chemicals,
- the protection of forests, the flora and fauna; the conservation of bio-diversity,
- town and country planning, including construction and urban planning,
- environmental impact assessment and strategic environmental assessment,
- continuous approximation of laws and regulations to Community standards,
- international Conventions in the area of environment to which the Community is Party,
- cooperation at regional level as well as cooperation within the framework of the European Environment Agency,
- education, information and awareness on environmental issues.

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3. In the field of protection against natural disasters, the aim of cooperation is to ensure the protection of people, animals, property and environment against man-made disasters. To this end the cooperation could include the following areas:

- exchange of the outcome of scientific and research development projects,
- mutual monitoring, early notification and warning systems on hazards, disasters and their consequences,
- rescue and relief exercises and assistance systems in case of disasters,
- exchange of experience in rehabilitation and reconstruction after disaster.

4. Cooperation in the field of nuclear safety could cover the following topics:

- upgrading the laws and regulations of the former Yugoslav Republic of Macedonia on nuclear safety and strengthening the supervisory authorities and their resources,
- radiation protection, including environmental radiation monitoring,
- radioactive waste management: the former Yugoslav Republic of Macedonia undertakes to provide to the Stabilisation and Association Council information concerning any intention to import or store radioactive waste,
- encouraging the promotion of Agreements between the EU Member States, or Euratom, and the former Yugoslav Republic of Macedonia on early notification of information in cases of nuclear accidents and on nuclear safety issues generally, if appropriate,
- strengthening the supervision and control on the transport of materials sensitive to radioactive pollution.

TITLE IX

FINANCIAL COOPERATION

Article 104

In order to achieve the objectives of this Agreement and in accordance with Articles 3, 108 and 109 the former Yugoslav Republic of Macedonia may receive financial assistance from the Community in the forms of grants and loans, including loans from the European Investment Bank.

▼B*Article 105*

Financial assistance, in the form of grants, shall be covered by the operation measures provided for in the relevant Council Regulation within a multi-annual indicative framework established by the Community following consultations with the former Yugoslav Republic of Macedonia.

The overall objectives of the assistance, in the form of institution-building and investment, shall contribute to the democratic, economic and institutional reforms of the former Yugoslav Republic of Macedonia, in line with the Stabilisation and Association process. Financial assistance may cover all areas of harmonisation of legislation and co-operation policies of this Agreement, including Justice and Home Affairs.

Consideration should be given to the full implementation of the infrastructure projects of common interest identified in the Transport Agreement.

Article 106

At the request of the former Yugoslav Republic of Macedonia and in case of special need, the Community could examine in coordination with international financial institutions, the possibility of granting on an exceptional basis macro-financial assistance subject to certain conditions taking into account the availability of all financial resources.

Article 107

In order to permit optimum use of the resources available, the parties shall ensure that Community contributions are made in close coordination with those from other sources such as the Member States, other countries and international financial institutions.

To this effect, information on all sources of assistance shall be exchanged regularly between the Parties.

TITLE X**INSTITUTIONAL, GENERAL AND FINAL PROVISIONS***Article 108*

A Stabilisation and Association Council is hereby established which shall supervise the application and implementation of this Agreement. It shall meet at an appropriate level at regular intervals 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 109

1. The Stabilisation and Association Council shall consist of the members of the Council of the European Union and members of the Commission of the European Communities, on the one hand, and of members of the Government of the former Yugoslav Republic of Macedonia, on the other.

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2. The Stabilisation and Association Council shall establish its rules of procedure.
3. Members of the Stabilisation and Association Council may arrange to be represented, in accordance with the conditions to be laid down in its rules of procedure.
4. The Stabilisation and Association Council shall be chaired in turn by a representative of the European Community and a representative of the former Yugoslav Republic of Macedonia, in accordance with the provisions to be laid down in its rules of procedure.
5. In matters that concern it, the European Investment Bank shall take part, as an observer, in the work of the Stabilisation and Association Council.

Article 110

The Stabilisation and Association Council shall, for the purpose of attaining the objectives of this Agreement, have the power to take decisions within the scope of the Agreement 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. When deciding on the transition to the second stage, as provided for in Article 5, the Stabilisation and Association Council may also decide on any possible changes to be brought about as regards the content of the provisions governing the second stage.

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

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

The Stabilisation and Association Council may also make appropriate recommendations.

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

Article 111

Each Party may refer to the Stabilisation and Association Council any dispute relating to the application or interpretation of this Agreement. The Stabilisation and Association Council may settle the dispute by means of a binding decision.

▼B*Article 112*

The Stabilisation and Association Council shall be assisted in the performance of its duties by a Stabilisation and Association Committee, composed of representatives of the Council of the European Union and of representatives of the Commission of the European Communities, on the one hand, and of representatives of the former Yugoslav Republic of Macedonia on the other.

Article 113

The Stabilisation and Association Committee may create subcommittees. The Transport Committee established under the Transport Agreement shall assist the Stabilisation and Association Committee.

Article 114

A Stabilisation and Association Parliamentary Committee is hereby established. It shall be a forum for Members of the former Yugoslav Republic of Macedonian Parliament and the European Parliament to meet and exchange views. It shall meet at intervals that it shall itself determine.

The Stabilisation and Association Parliamentary Committee shall consist of members of the European Parliament, on the one hand, and of Members of the Parliament of the former Yugoslav Republic of Macedonia, on the other.

The Stabilisation and Association Parliamentary Committee shall establish its rules of procedure.

The Stabilisation and Association Parliamentary Committee shall be chaired in turn by the European Parliament and the Parliament of the former Yugoslav Republic of Macedonia, in accordance with the provisions to be laid down in its rules of procedure.

Article 115

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 of the Parties to defend their individual rights and their property rights.

Article 116

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

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

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- (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 117

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

- the arrangements applied by the former Yugoslav Republic of Macedonia 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 the former Yugoslav Republic of Macedonia shall not give rise to any discrimination between the nationals of the former Yugoslav Republic of Macedonia or its companies or firms.

2. The provisions of paragraph 1 shall be without prejudice to the right of the 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 118

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, except in cases of special urgency, it shall supply the Stabilisation and 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 Stabilisation and Association Council and shall be the subject of consultations within the Stabilisation and Association Council if the other Party so requests.

▼B*Article 119*

The Parties agree to consult promptly through appropriate channels at the request of either Party to discuss any matter concerning the interpretation or implementation of this Agreement and other relevant aspects of the relations between the Parties.

The provisions of this Article shall in no way affect and are without prejudice to Articles 30, 37, 38 and 42.

Article 120

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

Article 121

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

Article 122

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 123

For the purposes of this Agreement, the term ‘Parties’ shall mean the Community, or its Member States, or the Community and its Member States, in accordance with their respective powers, of the one part, and the former Yugoslav Republic of Macedonia, of the other part.

Article 124

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the European Community, the European Coal and Steel Community and the European Atomic Energy Community are applied and under the conditions laid down in those Treaties, and to the territory of the former Yugoslav Republic of Macedonia on the other.

Article 125

The Secretary General of the Council of the European Union shall be the depositary of the Agreement.

▼B*Article 126*

This Agreement is drawn up in duplicate each of the official languages of the Parties, each of these texts being equally authentic.

Article 127

The Parties shall approve this Agreement 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 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 Cooperation Agreement between the European Community and the former Yugoslav Republic of Macedonia signed on 29 April 1997 by way of Exchange of Letters.

*Article 128***Interim Agreement**

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 free movement of goods, are put into effect by means of an Interim Agreement between the Community and the former Yugoslav Republic of Macedonia, the Parties agree that, in such circumstances, for the purpose of Title IV, Articles 69, 70 and 71 of this Agreement and Protocol 1 to 5 hereto, the terms ‘date of entry into force of this Agreement’ mean the date of entry into force of the Interim Agreement in relation to obligations contained in these Articles and Protocols.



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Annex V(a)	Imports into the Community of fish and fisheries products originating in the former Yugoslav Republic of Macedonia (referred to in Article 28(1))
Annex V(b)	Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the Community (referred to in Article 28(2))
Annex V(c)	Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the European Union (Zero-duty tariff within tariff quotas) (referred to in Article 28(2))
Annex VI	Establishment: ‘Financial services’ (referred to in Title V, Chapter II, Articles 47 and 49)
Annex VII	Intellectual, Industrial and Commercial Property Rights (referred to in Article 71)



ANNEX I

Imports into the former Yugoslav Republic of Macedonia of less sensitive industrial goods originating in the Community

(Referred to in Article 18(2))

Tariff code	DESCRIPTION
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated: – Granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated:
41 00 00	– – Of marble
49 00 00	– – Other
2518	Dolomite, whether or not calcined; dolomite, roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:
10 00 00	– Cement clinkers
29 00 00	– – Other
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
3214	Glaziers' putty, grafting putty, resin cements caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
3303	Perfumes and toilet waters.
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) including sunscreen or sun tan preparations; manicure or pedicure preparations.
3305	Preparations for use on the hair.

▼ B

Tariff code	DESCRIPTION
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparation, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404.
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphurtreated bands, wicks and candles, and fly-papers).
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter.
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.
3921	Other plates, sheets, film, foil and strip, of plastics.
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics.
3925	Builders' ware of plastics, not elsewhere specified or included.

▼B

Tariff code	DESCRIPTION
3926	Other articles of plastics and articles of other materials of heading Nos 3901 to 3914:
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:
	– Of cellular rubber:
11 00 00	– – Plates, sheets and strip
19 00 00	– – Other
	– Of non-cellular rubber:
	– – Plates, sheets and strip:
21 10 00	– – – Floor coverings and mats
21 90 00	– – – Other.
	– – Other:
29 90 00	– – – Other
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:
	– Gloves:
	– – Other:
19 10 00	– – – Household gloves
19 90 00	– – – Other
90 00 00	– Other
4016	Other articles of vulcanised rubber other than hard rubber:
	– Other:
91 00 00	– – Floor coverings and mats
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303.
4303	Articles of apparel, clothing accessories and other articles of fur skin.
4409	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, whether or not planed, sanded or finger-jointed.
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.

▼B

Tariff code	DESCRIPTION
4802	<p>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:</p> <p>– Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more 10 % by weight of the total fibre content consist of such fibres:</p> <p>– – Weighing less than 40 g/m²:</p> <p>51 10 00 – – – Paper weighing not more than 15 g/m² for use in stencil making</p> <p>51 90 00 – – – Other</p> <p>52 20 00 – – – In rolls</p> <p>52 80 00 – – – In sheets</p> <p>– – Weighing more than 150 g/m²:</p> <p>53 20 00 – – – In rolls</p> <p>53 80 00 – – – In sheets</p>
4805	<p>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this chapter:</p> <p>– Other paper and paperboard, weighing 225 g/m² or more:</p> <p>– – Made from wastepaper:</p> <p>80 11 00 – – – Testliner</p> <p>80 19 00 – – – Other</p> <p>80 90 00 – – Other</p>
4811	<p>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No 4803, 4809 or 4810:</p> <p>– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):</p> <p>31 00 00 – – Bleached, weighing more than 150 g/m²</p> <p>39 00 00 – – Other</p> <p>40 00 00 – Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</p>
4814	Wallpaper and similar wall coverings; window transparencies of paper.

▼B

Tariff code	DESCRIPTION
4815	Floor coverings on a base of paper or of paperboard, whether or not cut to size.
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.
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.
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
4821	Paper or paperboard labels of all kinds, whether or not printed.
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
4910	Calendars of any kind, printed, including calendar blocks.
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).
6809	Articles of plaster or of compositions based on plaster.
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced.
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like.

▼B

Tariff code	DESCRIPTION
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
6914	Other ceramic articles.
7007	Safety glass, consisting of toughened (tempered) or laminated glass: <ul style="list-style-type: none"> – Toughened (tempered) safety glass: <ul style="list-style-type: none"> – – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: <ul style="list-style-type: none"> – – – Of size and shape suitable for incorporation in motor vehicles – – – Other – – Other: – – Enamelled – – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer
11 10 00	
11 90 00	
19 10 00	
19 20 00	

▼ **B**

Tariff code	DESCRIPTION
19 80 00	<ul style="list-style-type: none"> – – – Other – Laminated safety glass: <ul style="list-style-type: none"> – – of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: – – – Other:
21 91 00	– – – – of size and shape suitable for incorporation in motor vehicles
21 99 00	– – – – Other
29 00 00	– – Other
7009	Glass mirrors, whether or not framed, including rear-view mirrors.
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018).
7019	<p>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):</p> <ul style="list-style-type: none"> – Slivers, rovings, yarn and chopped strands:
11 00 00	– – chopped strands, of a length of Not more than 50 mm
12 00 00	– – Rovings
19 00 00	– – Other
7106	Silver (including silver plated with gold or platinum), unwrought or in semimanufactured forms, or in powder form.
7108	Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form.
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.
7115	Other articles of precious metal or of metal clad with precious metal.
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
7117	Imitation jewellery.
7217	<p>Wire of iron or non-alloy steel:</p> <ul style="list-style-type: none"> – Plated or coated with other base metals: – – Containing by weight less than 0,25 % of carbon: – – – With a maximum cross-sectional dimension of less than 0,8 mm
30 11 00	– – – – Copper-coated

▼ B

Tariff code	DESCRIPTION
30 19 00	<ul style="list-style-type: none"> — — — Other — — — With a maximum cross-sectional dimension of 0,8 mm or more:
30 31 00	<ul style="list-style-type: none"> — — — Copper-coated
30 39 00	<ul style="list-style-type: none"> — — — Other
30 50 00	<ul style="list-style-type: none"> — — Containing by weight 0,25 % or more but less than 0,6 % of carbon
30 90 00	<ul style="list-style-type: none"> — — Containing by weight 0,6 % or more of carbon — Other: <ul style="list-style-type: none"> — — Containing by weight less than 0,25 % of carbon:
90 10 00	<ul style="list-style-type: none"> — — — With a maximum cross-sectional dimension of less than 0,8 mm
90 30 00	<ul style="list-style-type: none"> — — — With a maximum cross-sectional dimension of 0,8 mm or more
90 50 00	<ul style="list-style-type: none"> — — Containing by weight 0,25 % or more but less than 0,6 % of carbon
90 90 00	<ul style="list-style-type: none"> — — Containing by weight 0,6 % or more of carbon
7307	<ul style="list-style-type: none"> Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel: <ul style="list-style-type: none"> — Cast fittings: <ul style="list-style-type: none"> — — Of non-malleable cast iron:
11 10 00	<ul style="list-style-type: none"> — — — Of a kind used in pressure systems
11 90 00	<ul style="list-style-type: none"> — — — Other — — Other:
19 10 00	<ul style="list-style-type: none"> — — — Of malleable cast iron
19 90 00	<ul style="list-style-type: none"> — — — Other — Other:
91 00 00	<ul style="list-style-type: none"> — — Flanges — — Threaded elbows, bends and sleeves:
92 10 00	<ul style="list-style-type: none"> — — — Sleeves
92 90 00	<ul style="list-style-type: none"> — — — Elbows and bends — — Butt welding fittings: <ul style="list-style-type: none"> — — — With greatest external diameter not exceeding 609,6 mm:
93 11 00	<ul style="list-style-type: none"> — — — Elbows and bends
93 19 00	<ul style="list-style-type: none"> — — — Other — — With greatest external diameter exceeding 609,6 mm:

▼B

Tariff code	DESCRIPTION
93 91 00	— — — — Elbows and bends
93 99 00	— — — — Other
	— — Other:
99 10 00	— — — Threaded
99 30 00	— — — For welding
99 90 00	— — — Other
7311	Containers for compressed or liquefied gas, of iron or steel.
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.
7403	Refined copper and copper alloys, unwrought:
	— Refined copper:
11 00 00	— — Cathodes and sections of cathodes
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:
7616	Other articles of aluminium.
7801	Unwrought lead
7802	Lead waste and scrap.
7803	Lead bars, rods, profiles and wire
7804	Lead plates, sheets, strip and foil; lead powders and flakes.
7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
7806	Other articles of lead.
7901	Unwrought zinc:
	— Zinc, not alloyed:
11 00 00	— — Containing by weight 99,99 % or more of zinc
	— — Containing by weight less than 99,99 % of zinc:
12 10 00	— — — Containing by weight 99,95 % or more but less than 99,99 % of zinc

▼B

Tariff code	DESCRIPTION
12 30 00	– – – Containing by weight 98,5 % or more but less than 99,95 % of zinc
12 90 00	– – – Containing by weight 97,5 % or more but less than 98,5 % of zinc
7902	Zinc waste and scrap
7903	Zinc dust, powders and flakes.
7904	Zinc bars, rods, profiles and wire.
7905	Zinc plates, sheets, strip and foil.
7906	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
7907	Other articles of zinc.
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208, and blades therefor: – Other: – – Table knives having fixed blades:
91 30 00	– – – table knives with handle and blade of stainless steel
91 80 00	– – – Other
92 00 00	– – Other knives having fixed blades
93 00 00	– – Knives having other than fixed blades
94 00 00	– – Blades
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware: – – Other:
10 30 00	– – – Of stainless steel – Other sets of assorted articles:
20 10 00	– – Of stainless steel
20 90 00	– – Other – – Other:
99 10 00	– – – of stainless steel
99 90 00	– – – Other
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:

▼B

Tariff code	DESCRIPTION
20 00 00	– Locks of a kind used for motor vehicles
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No 9403
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:
10 00 00	– Crown corks
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:
	– Dryers:
31 00 00	– – For agricultural products
32 00 00	– – For wood, paper pulp, paper or paperboard.
39 00 00	– – Other
	– – Other:
89 10 00	– – – cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:
	– – having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:
82 10 00	– – – Check weighers and automatic control machines operating by reference to a pre-determined weight
82 90 00	– – – Other
	– – Other:
89 10 00	– – – Weighbridges
89 90 00	– – – Other

▼B

Tariff code	DESCRIPTION
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461.
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.
8463	Other machine-tools for working metal or cermets, without removing material.
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass: <ul style="list-style-type: none"> – Grinding or polishing machines: – – For working glass: – – – Other – – Other – Other
20 19 00	
20 80 00	
90 00 00	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter.
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter.
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.

▼B

Tariff code	DESCRIPTION
8483	<p>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):</p> <ul style="list-style-type: none"> – Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: – – Other: – – – Gears and gearing (other than friction gears): – – – Ball or roller screws – – – Gear boxes and other speed changers: – – – Other
8501	<p>Electric motors and generators (excluding generating sets):</p> <ul style="list-style-type: none"> – Motors of an output not exceeding 37,5 W: – – Synchronous Motors of an output not exceeding 18 W – – Other: – – – Universal AC/DC motors – – – AC motors – – – DC motors – Other AC motors, single-phase: – – Other: – – – Of an output not exceeding 750 W
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor.
8509	Electro-mechanical domestic appliances, with self-contained electric motor.
8512	Electrical lighting or signalling equipment (excluding articles of heading No 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:

▼B

Tariff code	DESCRIPTION
10 00 00	– Lighting or visual signalling equipment of a kind used on bicycles
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:
	– Brazing or soldering machines and apparatus:
11 00 00	– – Soldering irons and guns
19 00 00	– – Other
	– Machines and apparatus for resistance welding of metal:
21 00 00	– – Fully or partly automatic
29 00 00	– – Other
	– Machines and apparatus for arc (including plasma arc) for welding of metals:
31 00 00	– – Fully or partly automatic
	– – Other:
39 10 00	– – – For manual welding with coated electrodes, complete with welding or cutting devices
39 90 00	– – – Other
	– Other machines and apparatus:
	– – For treating metals:
80 11 00	– – – For welding
80 19 00	– – – Other
	– – Other:
80 91 00	– – – For resistance welding of plastics
80 99 00	– – – Other
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.

▼B

Tariff code	DESCRIPTION
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.
8527	Reception apparatus for radio-telephony, radio-telegraphy or radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.
8528	Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof: <ul style="list-style-type: none"> – trailers and semi-trailers of the caravan type, for housing or camping: <ul style="list-style-type: none"> 10 10 00 – – Folding caravans 10 90 00 – – Other – Self-loading or Self-unloading trailers and semi-trailers for agricultural purposes: <ul style="list-style-type: none"> 20 10 00 – – Manure spreaders 20 90 00 – – Other. <ul style="list-style-type: none"> – – – Other: – – – – New: 39 30 00 – – – – Semi-trailers. <ul style="list-style-type: none"> – – – – Other: 39 51 00 – – – – – With a single axle 39 59 00 – – – – – Other. 39 80 00 – – – – Used. 40 00 00 – Other trailers and semi-trailers 80 00 00 – Other vehicles <ul style="list-style-type: none"> – Parts: 90 10 00 – – Chassis

▼B

Tariff code	DESCRIPTION
90 30 00	– – Bodies
90 90 00	– – Other parts
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:
90 00 00	Other
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:
10 00 00	– Mattress supports
	– – Of other materials:
29 10 00	– – – Spring interior
29 90 00	– – – Other
	– Sleeping bags:
30 10 00	– – Filled with feathers or down
30 90 00	– – Other
	– Other:
90 10 00	– – Filled with feathers or down
90 90 00	– – Other



ANNEX II

Imports into the former Yugoslav Republic of Macedonia of sensitive industrial goods originating in the Community

(Referred to in Article 18(3))

Customs duties on imports into the former Yugoslav Republic of Macedonia of goods originating in the Community which are listed in this Annex shall be progressively reduced in accordance with the following timetable:

- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty;
- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 70 % of the basic duty;
- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 60 % of the basic duty;
- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 50 % of the basic duty;
- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 40 % of the basic duty;
- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 20 % of the basic duty;
- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

Tariff code	DESCRIPTION
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
2711	Petroleum gases and other gaseous hydrocarbons.
3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale: <ul style="list-style-type: none"> – Containing other antibiotics:

▼B

Tariff code	DESCRIPTION
20 10 00	<ul style="list-style-type: none"> – – Put up in forms or in packings of a kind sold by retail – Containing hormones or other products of heading No 2937 but not containing antibiotics: – – Containing insulin:
31 10 00	<ul style="list-style-type: none"> – – – Put up in forms or in packings of a kind sold by retail – – Containing adrenal cortical hormones:
32 10 00	<ul style="list-style-type: none"> – – – Put up in forms or in packings of a kind sold by retail – – Other:
39 10 00	<ul style="list-style-type: none"> – – – Put up in forms or in packings of a kind sold by retail – Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 2937 or antibiotics:
40 10 00	<ul style="list-style-type: none"> – – Put up in forms or in packings of a kind sold by retail – Other medicaments containing vitamins or other products of heading No 2936:
50 10 00	<ul style="list-style-type: none"> – – Put up in forms or in packings of a kind sold by retail – Other: – – Put up in forms or in packings of a kind sold by retail:
90 11 00	– – – Containing iodine or iodine compounds
90 19 00	<ul style="list-style-type: none"> – – – Other – – Other:
90 91 00	– – – Containing iodine or iodine compounds
90 99 00	– – – Other
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes.
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter.
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.

▼B

Tariff code	DESCRIPTION
3401	Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401: <ul style="list-style-type: none"> – Preparations put up for retail sale: <ul style="list-style-type: none"> 20 10 00 – – Surface — active preparations 20 90 00 – – Washing preparations and cleaning preparations – Other: <ul style="list-style-type: none"> 90 10 00 – – Surface-active preparations 90 90 00 – – Washing preparations and cleaning preparations
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms: <ul style="list-style-type: none"> 10 00 00 – Polyvinyl chloride, not Mixed with any other substances – Other polyvinyl chloride: <ul style="list-style-type: none"> 21 00 00 – – Non-plasticised 22 00 00 – – Plasticised 40 00 00 – Other vinyl chloride copolymers 50 00 00 – Vinylidene chloride polymers – Fluoro-polymers: <ul style="list-style-type: none"> 61 00 00 – – Polytetrafluoroethylene 69 00 00 – – Other 90 00 00 – Other
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.

▼B

Tariff code	DESCRIPTION
3922	Baths, shower baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastic.
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: <ul style="list-style-type: none"> – Retreaded tyres: <ul style="list-style-type: none"> 10 90 00 – – Other – Used pneumatic tyres: <ul style="list-style-type: none"> 20 90 00 – – Other 90 00 00 – Other
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, mapcases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottlecases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.
4203	Articles of apparel and clothing accessories, of leather or of composition leather.
4205	Other articles of leather or of composition leather.
4304	Artificial fur and articles thereof.
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803: <ul style="list-style-type: none"> 10 00 00 – Corrugated paper and paperboard, whether or not perforated 30 00 00 – Other kraft paper, creped or crinkled, whether or not embossed or perforated 90 00 00 – Other

▼B

Tariff code	DESCRIPTION
4810	<p>Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:</p> <ul style="list-style-type: none"> – Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: – Other paper and paperboard: <ul style="list-style-type: none"> – – Multi-ply: <ul style="list-style-type: none"> – – – Each layer bleached – – – With only one outer layer bleached – – – Other
4818	<p>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</p>
4819	<p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:</p> <ul style="list-style-type: none"> – Cartons, boxes and cases, of corrugated paper or paperboard – Sacks and bags, having a base of a width of 40 cm or more – Other sacks and bags, including cones – other packing containers, including record sleeves – box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
4823	<p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:</p> <ul style="list-style-type: none"> – Trays, dishes, plates, cups and the like, of paper or paperboard: <ul style="list-style-type: none"> – – Trays, dishes and plates

▼B

Tariff code	DESCRIPTION
60 90 00	<ul style="list-style-type: none"> – – Other – Moulded or pressed articles of paper pulp:
70 10 00	– – Moulded trays and boxes for packing eggs
70 90 00	– – Other
6402	Other footwear with outer soles and uppers of rubber or plastics.
6403	Footwear with outer soles of rubber, plastics, leather or composition leather, and uppers of leather.
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.
6405	Other footwear.
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.
7303	Tubes, pipes and hollow profiles, of cast iron.
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel.
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:

▼B

Tariff code	DESCRIPTION
10 00 00	<ul style="list-style-type: none"> – Of a capacity of 50 litres or more – Of a capacity of less than 50 litres: <ul style="list-style-type: none"> – – – Other, with a wall thickness of: <ul style="list-style-type: none"> – – – – Less than 0,5 mm – – – – 0,5 mm or more – – Other:
21 91 00	– – – – Less than 0,5 mm
21 99 00	– – – – 0,5 mm or more
	– – Other:
29 10 00	– – – With a wall thickness of less than 0,5 mm
29 90 00	– – – With a wall thickness of 0,5 mm or more
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.
7320	Springs and leaves for springs, of iron or steel.
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.
7323	<p>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</p> <ul style="list-style-type: none"> – – Of stainless steel: <ul style="list-style-type: none"> – – – Articles for table use – – – Other – – Of iron (other than cast iron) or steel, enamelled: <ul style="list-style-type: none"> – – – Articles for table use – – – Other – – Other:
93 10 00	– – – Articles for table use
93 90 00	– – – Other
	– – Of iron (other than cast iron) or steel, enamelled:
94 10 00	– – – Articles for table use
94 90 00	– – – Other
	– – Other:
99 10 00	– – – Articles for table use
	– – – Other:

▼B

Tariff code	DESCRIPTION
99 91 00	— — — Varnished or painted.
99 99 00	— — — — Other
7325	Other cast articles of iron or steel:
10 00 00	— Of non-malleable cast iron
	— — Other:
	— — — Other:
99 10 00	— — — Of malleable cast iron
99 99 00	— — — — Other
7604	Aluminium bars, rods and profiles.
7608	Aluminium tubes and pipes.
7610	Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.
8402	Steam or other
8403	Central heating boilers other than those of heading No 8402.
8404	Auxiliary plant for use with boilers of heading No 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.

▼B

Tariff code	DESCRIPTION
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415: <ul style="list-style-type: none"> – Combined refrigerator-freezers, fitted with separate external doors: – – Other: <ul style="list-style-type: none"> – – – Of a capacity exceeding 340 litres: <ul style="list-style-type: none"> 10 91 10 – – – – New 10 91 90 – – – – Used – – – Other: <ul style="list-style-type: none"> 10 99 10 – – – – New 10 99 90 – – – – Used – Refrigerators, household type: <ul style="list-style-type: none"> – – Compression-type: <ul style="list-style-type: none"> – – – Of a capacity exceeding 340 litres: <ul style="list-style-type: none"> 21 10 10 – – – – New 21 10 90 – – – – Used – – – Other: <ul style="list-style-type: none"> – – – – Table model: <ul style="list-style-type: none"> 21 51 10 – – – – – New 21 51 90 – – – – – Used – – – – Building-in type: <ul style="list-style-type: none"> 21 59 10 – – – – – New 21 59 90 – – – – – Used – – – – Other, of a capacity: <ul style="list-style-type: none"> – – – – – Not exceeding 250 litres: <ul style="list-style-type: none"> 21 91 10 – – – – – – New

▼B

Tariff code	DESCRIPTION
21 91 90	<ul style="list-style-type: none"> — — — — — Used — — — — — Exceeding 250 litres but not exceeding 340 litres:
21 99 10	— — — — — New
21 99 90	<ul style="list-style-type: none"> — — — — — Used — — Absorption-type, electrical:
22 00 10	— — — New
22 00 90	<ul style="list-style-type: none"> — — — Used — — Other:
29 00 10	— — — New
29 00 90	<ul style="list-style-type: none"> — — — Used — Freezers of the chest type, not exceeding 800 litres capacity: — — Other: — — — Of a capacity not exceeding 400 litres:
30 91 10	— — — — New
30 91 90	<ul style="list-style-type: none"> — — — — Used — — — Of a capacity exceeding 400 litres but not exceeding 800 litres:
30 99 10	— — — — New
30 99 90	<ul style="list-style-type: none"> — — — — Used — Freezers of the upright type, not exceeding 900 litres capacity: — — Other: — — — Of a capacity not exceeding 250 litres:
40 91 10	— — — — New
40 91 90	<ul style="list-style-type: none"> — — — — Used — — — Of a capacity exceeding 250 litres but not exceeding 900 litres:
40 99 10	— — — — New
40 99 90	<ul style="list-style-type: none"> — — — — Used — Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture: — — Refrigerated show-cases and counters (incorporating a refrigerating unit or evaporator): — — — For frozen food storage:

▼B

Tariff code	DESCRIPTION
50 11 10	— — — — New
50 11 90	— — — — Used
	— — — Other:
50 19 10	— — — — New
50 19 90	— — — — Used
	— — Other refrigerating furniture:
50 90 10	— — — — New
50 90 90	— — — — Used
	— Parts:
91 00 00	— — Furniture designed to receive refrigerating or freezing equipment
8457	Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal.
8458	Lathes (including turning centres) for removing metal.
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No 8458.
8504	Electrical transformers, static converters (for example, rectifiers) and inductors.
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):
	— Lead-acid of a kind used for starting piston engines:
	— — Other:
	— — — Of a weight exceeding 5 kg:
10 81 00	— — — — Working with liquid electrolyte
10 89 00	— — — — Other

▼B

Tariff code	DESCRIPTION
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545.
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528.
8534	Printed circuits.
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 V.
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 V:
	– Fuses:
10 10 00	– – For a current not exceeding 10 A
10 50 00	– – For a current exceeding 10 A but not exceeding 63 A
10 90 00	– – For a current exceeding 63 A
	– Automatic circuit breakers:
20 10 00	– – For a current not exceeding 63 A
20 90 00	– – For a current exceeding 63 A
	– Other apparatus for protecting electrical circuits:
30 10 00	– – For a current not exceeding 16 A
30 30 00	– – For a current exceeding 16 A but not exceeding 125 A
30 90 00	– – For a current exceeding 125 A
	– Relays:
	– – For a voltage not exceeding 60 V:
41 10 00	– – – For a current not exceeding 2 A

▼B

Tariff code	DESCRIPTION
41 90 00	— — — For a current exceeding 2 A
49 00 00	— — Other
	— Other switches:
	— — For a voltage not exceeding 60 V:
50 11 00	— — — Push-button switches
50 15 00	— — — Rotary switches
50 19 00	— — — Other
	— — Other:
50 90 10	— — — Starters for fluorescent lamp
50 90 90	— — — Other
	— Lamp-holders, plugs and sockets:
	— — Other:
69 10 00	— — — For co-axial cables
69 30 00	— — — For printed circuits
69 90 00	— — — Other
	— Other apparatus:
90 01 00	— — Prefabricated elements for electrical circuits
90 10 00	— — Connections and contact elements for wire and cables
90 85 00	— — Other
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517.
8538	Parts suitable for use solely or principally with the apparatus of heading No 8535, 8536 or 8537.
8539	Electric filament or discharge lamps, including sealed-beam lamp units and ultra-violet or infra-red lamps; arc-lamps:
	— Other filament lamps, excluding ultraviolet or infra-red lamps:

▼B

Tariff code	DESCRIPTION
	<ul style="list-style-type: none"> – – Tungsten halogen: – – – of a kind used for motor-cycles or other motor vehicles – – – Other, for a voltage: – – – – Exceeding 100 V – – – – Not exceeding 100 V – – Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: – – – Reflector lamps – – – Other – – Other – – – of a kind used for motor-cycles or other motor vehicles – – – other for a voltage: – – – – Exceeding 100 V – – – – Not exceeding 100 V – discharge lamps, other than ultraviolet lamps: – – Mercury or sodium vapour lamps; metal halide lamps: – – – Mercury vapour lamps
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.
8607	Parts of railway or tramway locomotives or rolling-stock: <ul style="list-style-type: none"> – Brakes and parts thereof: – – Air brakes and parts thereof: – – – Of cast iron or cast steel – – – Other – – Other: – – – Of cast iron or cast steel – – – Other.
8702	Motor vehicles for the transport of 10 or more persons, including the driver.

▼B

Tariff code	DESCRIPTION
8703	Motor cars and other motor vehicles principally design for the transport of persons (other than those of heading No 8702), including station wagons and racing cars
8704	Motor vehicles for the transport of goods
8706	Chassis fitted with engines, for the motor vehicles of heading Nos 8701 to 8705.
8707	Bodies (including cabs), for the motor vehicles of heading Nos 8701 to 8705.
8708	Parts and accessories of the motor vehicles of heading Nos 8701 to 8705:
	– Bumpers and parts thereof:
10 00 90	– – Others
	– Others parts and accessories of bodies (including cabs)
	– – Safety seat belts:
21 00 90	– – – Other
	– – Other
29 00 90	– – – Other
	– Braces and servo-braces and parts thereof:
	– – Mounted brake linings:
31 00 90	– – – Other
	– – Other:
39 00 90	– – – Other
	– Suspension shock-absorbers:
80 00 90	– – Other
	– – Clutches and parts thereof:
93 00 90	– – – Other
	– – Other
99 00 90	– – – Other
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; side cars
8712	Bicycles and other cycles (including delivery tricycles), not motorised
9401	Seats (other than those of heading No 9402), whether or not convertible into beds, and parts thereof:
	– Seats of a kind used for aircraft:

▼ B

Tariff code	DESCRIPTION
10 90 00	– – Other
20 00 00	– Seats of a kind used for motor vehicles
	– Swivel seats with variable height adjustment:
30 10 00	– – Upholstered, with backrest and fitted with castors or glides
30 90 00	– – Other
40 00 00	– Seats other than garden seats or camping equipment, convertible into beds
50 00 00	– Seats of cane, osier, bamboo or similar materials
	– Other seats, with wooden frames:
61 00 00	– – Upholstered
69 00 00	– – Other
	– Other seats, with metal frames:
71 00 00	– – Upholstered
79 00 00	– – Other
80 00 00	– Other seats
	– Parts:
	– – Other:
90 30 00	– – – Of wood
90 80 00	– – – Other
9403	Other furniture and parts thereof:
	– Metal furniture of a kind used in offices:
10 10 00	– – Drawing tables (other than those of heading No 9017)
	– – Other:
	– – – Not exceeding 80 cm in height:
10 51 00	– – – – Desks
10 59 00	– – – – Other
	– – – Exceeding 80 cm in height:
10 91 00	– – – – Cupboards with doors, shutters or flaps
10 93 00	– – – – Filing, card-index and other cabinets.
10 99 00	– – – – Other
	– Other metal furniture:
	– – Other:

▼B

Tariff code	DESCRIPTION
20 91 00	— — — Beds
20 99 00	— — — Other
	— Wooden furniture of a kind used in offices:
	— — Not exceeding 80 cm in height:
30 11 00	— — — Desks
30 19 00	— — — Other
	— — Exceeding 80 cm in height:
30 91 00	— — — Cupboards with doors, shutters or flaps; filing, card-index and other cabinets
30 99 00	— — — Other
	— Wooden furniture of a kind used in the kitchen:
40 10 00	— — Fitted kitchen units
40 90 00	— — Other
50 00 00	— Wooden furniture of a kind used in the bedroom
	— Other wooden furniture:
60 10 00	— — Wooden furniture of a kind used in the dining room and the living room
60 30 00	— — Wooden furniture of a kind used in shops
60 90 00	— — Other wooden furniture
	— Furniture of plastics:
70 90 00	— — Other
80 00 00	— Furniture of other materials, including cane, osier, bamboo or similar materials
	— Parts:
90 10 00	— — Of metal
90 30 00	— — Of wood
90 90 00	— — Of other materials
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.
9406	Prefabricated buildings



ANNEX III

EC definition of 'baby beef' products

(Referred to in Article 27(2))

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.

CN code	TARIC subdivision	Description
		Live bovine animals:
		– Other:
		– – Domestic species:
		– – – Of a weight exceeding 300 kg:
		– – – – Heifers (female bovines that have never calved):
ex 0102 90 51		– – – – For slaughter:
	10	– Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg ⁽¹⁾
ex 0102 90 59		– – – – Other:
	11	– Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg ⁽¹⁾
	21	
	31	
	91	
		– – – – Other:
ex 0102 90 71		– – – – For slaughter:
	10	– Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg ⁽¹⁾
ex 0102 90 79		– – – – Other:
	21	– Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg ⁽¹⁾
	91	
		Meat of bovine animals, fresh or chilled:
ex 0201 10 00		– Carcasses and half-carcasses:
	91	– Carcasses of a weight of 180 kg or more but not exceeding 300 kg, and half carcasses of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾
		– Other cuts with bone in:

▼B

CN code	TARIC subdivision	Description
ex 0201 20 20	91	<p>– – ‘Compensated’ quarters:</p> <p>– ‘Compensated’ quarters of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾</p>
ex 0201 20 30	91	<p>– – Unseparated or separated forequarters:</p> <p>– Separated forequarters, of a weight of 45 kg or more but not exceeding 75 kg, with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾</p>
ex 0201 20 50	91	<p>– – Unseparated or separated hindquarters:</p> <p>– Separated hindquarters of a weight of 45 kg or more but not exceeding 75 kg (but 38 kg or more and not exceeding 68 kg in the case of ‘Pistola’ cuts), with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾.</p>

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

▼ **M5***ANNEX IV(a)***Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union****(Zero-duty tariff)****(referred to in Article 27(3)(a))**

CN Code	Description
0101	Live horses, asses, mules and hinnies:
	– Horses:
0101 21 00	– – Pure-bred breeding animals
0101 29	– – Other:
0101 29 90	– – – Other
0101 30 00	– Asses
0101 90 00	– Other
0102	Live bovine animals:
	– Cattle:
0102 29	– – Other:
0102 29 05	– – – Of the sub-genus <i>Bibos</i> or of the sub-genus <i>Poephagus</i>
	– – – Other:
	– – – – Of a weight exceeding 80 kg but not exceeding 160 kg:
0102 29 21	– – – – – For slaughter
0102 29 29	– – – – – Other
	– – – – Of a weight exceeding 160 kg but not exceeding 300 kg:
0102 29 41	– – – – – For slaughter
0102 29 49	– – – – – Other
	– – – – Of a weight exceeding 300 kg:
	– – – – – Heifers (female bovines that have never calved):
0102 29 51	– – – – – For slaughter
0102 29 59	– – – – – Other
	– – – – Cows:
0102 29 61	– – – – – For slaughter
0102 29 69	– – – – – Other
	– – – – Other:
0102 29 91	– – – – – For slaughter
0102 29 99	– – – – – Other
	– Buffalo:

▼ **M5**

CN Code	Description
0102 39	– – Other:
0102 39 10	– – – Domestic species
0102 39 90	– – – Other
0102 90	– Other:
	– – Other:
0102 90 91	– – – Domestic species
0102 90 99	– – – Other
0103	Live swine:
0103 10 00	– Pure-bred breeding animals
	– Other:
0103 91	– – Weighing less than 50 kg
0104	Live sheep and goats:
0104 10	– Sheep:
0104 10 10	– – Pure-bred breeding animals
0104 20	– Goats:
0104 20 10	– – Pure-bred breeding animals
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls:
	– Weighing not more than 185 g:
0105 11	– – Fowls of the species <i>Gallus domesticus</i> :
	– – – Grandparent and parent female chicks:
0105 11 11	– – – – Laying stocks
0105 11 19	– – – – Other
	– – – Other:
0105 11 99	– – – – Other
0105 12 00	– – Turkeys
0105 13 00	– – Ducks
0105 14 00	– – Geese
0105 15 00	– – Guinea fowls
	– Other:
0105 94 00	– – Fowls of the species <i>Gallus domesticus</i>
0105 99	– – Other:
0105 99 10	– – – Ducks

▼ **M5**

CN Code	Description
0105 99 20	— — — Geese
0105 99 30	— — — Turkeys
0105 99 50	— — — Guinea fowls
0106	Other live animals
0201	Meat of bovine animals, fresh or chilled
0202	Meat of bovine animals, frozen
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen
0208	Other meat and edible meat offal, fresh, chilled or frozen
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:
0209 10	— Of pigs:
0209 10 90	— — Pig fat, other than that of subheading 0209 10 11 or 0209 10 19
0209 90 00	— Other
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:
0402 10	— In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:
	— — Not containing added sugar or other sweetening matter:
0402 10 19	— — — Other
	— — Other:
0402 10 91	— — — In immediate packings of a net content not exceeding 2,5 kg
0402 10 99	— — — Other
	— In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %:

▼ **M5**

CN Code	Description
0402 21	– – Not containing added sugar or other sweetening matter
0402 29	– – Other
	– Other:
0402 91	– – Not containing added sugar or other sweetening matter
0402 99	– – Other
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
0405	Butter and other fats and oils derived from milk; dairy spreads
0405 10	– Butter
0405 20	– Dairy spreads:
0405 20 90	– – Of a fat content, by weight, of more than 75 % but less than 80 %
0405 90	– Other
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
0410 00 00	Edible products of animal origin, not elsewhere specified or included
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:
0602 10	– Unrooted cuttings and slips
0602 20	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
0602 30 00	– Rhododendrons and azaleas, grafted or not
0602 40 00	– Roses, grafted or not
0602 90	– Other:
0602 90 10	– – Mushroom spawn
0602 90 30	– – Vegetable and strawberry plants
	– – Other:
	– – – Outdoor plants:
	– – – – Trees, shrubs and bushes:

▼ **M5**

CN Code	Description
0602 90 41	— — — — Forest trees
	— — — — Other:
0602 90 45	— — — — Rooted cuttings and young plants
0602 90 49	— — — — Other
0602 90 50	— — — Other outdoor plants
	— — Indoor plants:
0602 90 70	— — — Rooted cuttings and young plants, excluding cacti
	— — — Other:
0602 90 91	— — — — Flowering plants with buds or flowers, excluding cacti
0602 90 99	— — — — Other
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
0604	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
0701	Potatoes, fresh or chilled:
0701 10 00	— Seed
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 10 00	— Onions and shallots
	— — Onions:
0703 10 19	— — — Other:
0703 10 19 10	— — — — For sowing
0703 10 19 30	— — — — Arpadzik
0703 90 00	— Leeks and other alliaceous vegetables:
0703 90 00 10	— — For sowing
0709	Other vegetables, fresh or chilled:
	— Other:
0709 99	— — Other:
0709 99 60	— — — Sweetcorn
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:

▼M5

CN Code	Description
0710 80	– Other vegetables:
0710 80 10	– – Olives
0710 80 80	– – Globe artichokes
0710 80 85	– – Asparagus
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 20	– Olives
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	– Onions
	– Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:
0712 31 00	– – Mushrooms of the genus <i>Agaricus</i>
0712 32 00	– – Wood ears (<i>Auricularia</i> spp.)
0712 33 00	– – Jelly fungi (<i>Tremella</i> spp.)
0712 39 00	– – Other
0712 90	– Other vegetables; mixtures of vegetables:
0712 90 05	– – Potatoes, whether or not cut or sliced but not further prepared
	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>):
0712 90 19	– – – Other
0712 90 30	– – Tomatoes
0712 90 50	– – Carrots
0712 90 90	– – Other
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:
0713 10	– Peas (<i>Pisum sativum</i>):
0713 10 10	– – For sowing
0713 20 00	– Chickpeas (garbanzos):
0713 20 00 10	– – Seed
	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):
0713 31 00	– – Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:

▼ M5

CN Code	Description
0713 31 00 10	— — — Seed
0713 32 00	— — Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):
0713 32 00 10	— — — Seed
0713 33	— — Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):
0713 33 10	— — — For sowing
0713 34 00	— — Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):
0713 34 00 10	— — — For sowing
0713 35 00	— — Cow peas (<i>Vigna unguiculata</i>):
0713 35 00 10	— — — For sowing
0713 39 00	— — Other:
0713 39 00 10	— — — For sowing
0713 40 00	— Lentils:
0713 40 00 10	— — For sowing
0713 50 00	— Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):
0713 50 00 10	— — For sowing
0713 60 00	— Pigeon peas (<i>Cajanus cajan</i>):
0713 60 00 10	— — For sowing
0713 90 00	— Other:
0713 90 00 10	— — For sowing
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
0802	Other nuts, fresh or dried, whether or not shelled or peeled
0803	Bananas, including plantains, fresh or dried
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0805	Citrus fruit, fresh or dried

▼ M5

CN Code	Description
0810	Other fruit, fresh:
0810 20	– Raspberries, blackberries, mulberries and loganberries
0810 30	– Black-, white- or redcurrants and gooseberries
0810 40	– Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
0810 50 00	– Kiwifruit
0810 60 00	– Durians
0810 70 00	– Persimmons
0810 90	– Other
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
0902	Tea, whether or not flavoured
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
	– Pepper:
0904 11 00	– – Neither crushed nor ground
0904 12 00	– – Crushed or ground
0905	Vanilla
0906	Cinnamon and cinnamon-tree flowers
0907	Cloves (whole fruit, cloves and stems)
0908	Nutmeg, mace and cardamoms
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries

▼ **M5**

CN Code	Description
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices
1001	Wheat and meslin:
	– Durum wheat:
1001 11 00	– – Seed
1002	Rye
1003	Barley:
1003 10 00	– Seed
1003 90 00	– Other:
1003 90 00 10	– – For beer
1003 90 00 20	– – For livestock
1003 90 00 90	– – Other
1004	Oats
1005	Maize (corn):
1005 10	– Seed
1006	Rice:
1006 10	– Rice in the husk (paddy or rough):
1006 10 10	– – For sowing
1007	Grain sorghum
1008	Buckwheat, millet and canary seed; other cereals
1102	Cereal flours other than of wheat or meslin
1103	Cereal groats, meal and pellets
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8
1107	Malt, whether or not roasted
1108	Starches; inulin

▼ M5

CN Code	Description
1201	Soya beans, whether or not broken
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken
1203 00 00	Copra
1204	Linseed, whether or not broken
1207	Other oil seeds and oleaginous fruits, whether or not broken
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
1209	Seeds, fruit and spores, of a kind used for sowing
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 11 00	– Vegetable saps and extracts: – – Opium
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified

▼ **M5**

CN Code	Description
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:
	– Cotton-seed oil and its fractions:
1512 21	– – Crude oil, whether or not gossypol has been removed
1512 29	– – Other
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:
	– Other:
1514 99	– – Other
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:
	– Linseed oil and its fractions:
1515 11 00	– – Crude oil
1515 19	– – Other
1515 30	– Castor oil and its fractions
1515 50	– Sesame oil and its fractions
1515 90	– Other:
	– – Tobacco-seed oil and its fractions:
	– – – Crude oil:
1515 90 21	– – – – For technical or industrial uses other than the manufacture of food-stuffs for human consumption

▼ **M5**

CN Code	Description
1515 90 29	— — — — Other
	— — — Other:
1515 90 31	— — — — For technical or industrial uses other than the manufacture of food-stuffs for human consumption
1515 90 39	— — — — Other
	— — Other oils and their fractions:
	— — — Crude oils:
1515 90 40	— — — — For technical or industrial uses other than the manufacture of food-stuffs for human consumption
	— — — — Other:
1515 90 51	— — — — — Solid, in immediate packings of a net content not exceeding 1 kg
1515 90 59	— — — — — Solid, other; fluid
	— — — Other:
1515 90 60	— — — — For technical or industrial uses other than the manufacture of food-stuffs for human consumption
	— — — — Other:
1515 90 91	— — — — — Solid, in immediate packings of a net content not exceeding 1 kg
1515 90 99	— — — — — Solid, other; fluid
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
1516 10	— Animal fats and oils and their fractions
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:
1517 90	— Other:
	— — Other:
1517 90 99	— — — Other
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
1701	Cane or beet sugar and chemically pure sucrose, in solid form:
	— Raw sugar not containing added flavouring or colouring matter:
1701 12	— — Beet sugar
	— Other:
1701 91 00	— — Containing added flavouring or colouring matter

▼ **M5**

CN Code	Description
1701 99	– – Other:
1701 99 90	– – – Other
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
	– Lactose and lactose syrup:
1702 11 00	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19 00	– – Other
1702 20	– Maple sugar and maple syrup
1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose
1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar
1703	Molasses resulting from the extraction or refining of sugar
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 10 00	– Homogenised vegetables
2005 70 00	– Olives
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
2301 10 00	– Flours, meals and pellets, of meat or meat offal; greaves
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil

▼ **M5**

CN Code	Description
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil
2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305
2307	Wine lees; argol
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
2309	Preparations of a kind used in animal feeding
2401	Unmanufactured tobacco; tobacco refuse
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103

▼ M5

ANNEX IV(b)

Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union**(Zero-duty tariff within tariff quotas)****(referred to in Article 27(3)(b))**

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	800	100
0401 10	– Of a fat content, by weight, not exceeding 1 %:		
0401 10 10	– – In immediate packings of a net content not exceeding two litres		
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	2 400	100
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	1 300	100
0403 10	– Yogurt:		
	– – Not flavoured nor containing added fruit, nuts or cocoa:		
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 10 11	– – – – Not exceeding 3 %		
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %		
0403 90	– Other:		
	– – Not flavoured nor containing added fruit, nuts or cocoa:		
	– – – Other:		
	– – – – Not containing added sugar or other sweetening matter, of a fat content, by weight:		

▼ **M5**

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)
0403 90 51	– – – – – Not exceeding 3 %		
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %		
0403 90 59	– – – – – Exceeding 6 %		
0406	Cheese and curd:	40	100
0406 10	– Fresh (unripened or uncured) cheese, including whey cheese, and curd		
0406	Cheese and curd:	310	70
0406 20	– Grated or powdered cheese, of all kinds		
0406 30	– Processed cheese, not grated or powdered		
0406	Cheese and curd:	650	100
0406 90	– Other cheese		
0701	Potatoes, fresh or chilled:	450	100
0701 90	– Other:		
	– – Other:		
0701 90 90	– – – Other		
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	300	100
0703 10	– Onions and shallots:		
	– – Onions:		
0703 10 19	– – – Other		
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	100	100
	– Sunflower-seed or safflower oil and fractions thereof:		
1512 19	– – Other:		
1512 19 90	– – – Other		
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	3 400	70

▼M5

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty for exceeding quantities (% of MFN)
1602	Other prepared or preserved meat, meat offal or blood	2 050	70
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	40	100
2001 10 00	– Cucumbers and gherkins		
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	50	100
2003 10	– Mushrooms of the genus <i>Agaricus</i> :		
2003 10 20	– – Provisionally preserved, completely cooked		
2003 10 30	– – Other		
2003 90	– Other:		
2003 90 10	– – Truffles		
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	150	100
2005 20	– Potatoes:		
	– – Other:		
2005 20 20	– – – Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption		
2005 20 80	– – – Other		
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	60	100
2005 40 00	– Peas (<i>Pisum sativum</i>)		
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	300	100

▼ **M5***ANNEX IV(c)*

Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union (concessions within tariff quotas)

(referred to in Article 27(3)(c))

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty (% of MFN)
0203	Meat of swine, fresh, chilled or frozen	2 000	70
0203	Meat of swine, fresh, chilled or frozen	200	50
0406	Cheese and curd	600	70
0701	Potatoes, fresh or chilled:	100	50
0701 90	– Other		



ANNEX V(a)

**Imports into the Community of fish and fisheries products originating in the
former Yugoslav Republic of Macedonia**

(Referred to in Article 28(1))

Code	Description	Year 1	Year 2	► M1 Year 3 and beyond ◀
		Duty %	Duty %	Duty %
03019110 03019190 03021110 03021190 03032110 03032190 03041011 ex03041019 ex03041091 03042011 ex03042019 ex03049010 ex03051000 ex03053090 03054945 ex03055990 ex03056990	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meals; flours, meats and pellets, fit for human consumption.	90 % of MFN	80 % of MFN	70 % of MFN
03019300 03026911 03037911 ex03041019 ex03041091 ex03042019 ex03049010 ex03051000 ex03053090 ex03054980 ex03055990 ex03056990	Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption.	90 % of MFN	80 % of MFN	70 % of MFN



ANNEX V(b)

Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the Community

(Referred to in Article 28(2))

Code ⁽¹⁾	Description	Year 1	Year 2	► M1 Year 3 and beyond ◀
		Duty%	Duty%	Duty%
0301	Live fish:	90 % of MFN	80 % of MFN	70 % of MFN
0301100000	– Ornamental fish			
	– Other live fish:			
0301910000	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):			
0301920000	– – Eels (<i>Anguilla</i> spp.)			
0301930000	– – – Carp			
0301 99	– – Other:			
0301990010	– – – Freshwater fish			
0302110000	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0302660000	– – Eels (<i>Anguilla</i> spp.)			
0302690010	– – – Freshwater fish			
0303210000	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0303290010	– – – Freshwater fish			
0303790010	– – – Freshwater fish			
0304100010	– – – Of freshwater fish			
0304200010	– – – Of freshwater fish			
0304900010	– – – Of freshwater fish			
0305490000	– – Other			
	– dried fish, whether or not salted but not smoked:			
0305590000	– – Other			
	– fish salted but not dried or smoked and fish in brine			
0305690000	– – Other			

⁽¹⁾ As defined in the Customs Tariff Law of 31 July 1996 of the former Yugoslav Republic of Macedonia (Official Journal 38/96).

▼ **M5***ANNEX V(c)***Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the European Union****(Zero-duty tariff within tariff quotas)****(referred to in Article 28(2))**

CN Code ⁽¹⁾	Description	Annual Duty free Quota
0301 93 00	Carp live	75 tonnes

⁽¹⁾ As defined in the Customs Tariff Law — Official Gazette No 23/03, 69/04, 10/08, 35/10 and 11/12 of the former Yugoslav Republic of Macedonia; Decision on Harmonization and Changing of Customs Tariff — Official Gazette No 169/12 of the former Yugoslav Republic of Macedonia.

▼B*ANNEX VI***Establishment: financial services**

(Referred to in Title V, Chapter II Articles 47 and 49)

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 inter mediation, 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.,

▼B

- (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.

The following activities are excluded from the definition of financial services:

- (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 by financial service providers in competition with public entities or private institutions.



ANNEX VII

Intellectual, industrial and commercial property rights

(Referred to in Article 71)

1. Article 71(3) concerns the following Multilateral Conventions:

- Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the purposes of Patent Procedures (1977, modified in 1980);
- Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid, 1989);
- International Convention for the Protection of New Varieties of Plants (UPOV Geneva Act, 1991).

The Stabilisation and Association Council may decide that Article 71(3) shall apply to other multilateral conventions.

2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:

- International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961);
- Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979);
- Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 and amended in 1979);
- Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984);
- Convention for the Protection of Producers of Phonograms against Unauthorised Duplications of their Phonograms (Geneva 1971);
- Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971);
- Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977 and amended in 1979).

3. From entry into force of this Agreement, the former Yugoslav Republic of Macedonia shall grant to Community companies and nationals, in respect of the recognition and protection of intellectual, industrial and commercial property, treatment no less favourable than that granted by it to any third country under bilateral agreements.

▼B**LIST OF PROTOCOLS**

Protocol 1	on textile and clothing products
Protocol 2	on steel products
Protocol 3	on trade between the former Yugoslav Republic of Macedonia and the Community in processed agricultural products
Protocol 4	concerning the definition of the concept of 'originating products' and methods of administrative cooperation
Protocol 5	on mutual administrative assistance in customs matters



PROTOCOL 1

on textile and clothing products

Article 1

This Protocol applies to the textile and clothing products (hereinafter 'textile products') listed in Section XI (Chapter 50 to 63) of the combined nomenclature of the Community.

Article 2

1. Textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the former Yugoslav Republic of Macedonia as defined in Protocol 4 of this Agreement will enter into the Community free of customs duties on the day of entry into force of this Agreement.
2. The duties applied to direct imports into the former Yugoslav Republic of Macedonia of textile products falling within Section XI (Chapter 50 to 63) of the combined nomenclature and originating in the Community as defined in Protocol 4 of the Agreement, shall be abolished on the date of entry into force of Agreement except for products listed in Annex I to this Protocol for which the rates of duties shall be progressively reduced as provided therein.
3. Subject to this Protocol, the provisions of the Agreement and in particular Articles 19 and 34 of the Agreement shall apply to trade in textile products between the Parties.

Article 3

The double-checking arrangements and other related issues regarding exports of textile products originating in the former Yugoslav Republic of Macedonia to the Community and originating in the Community to the former Yugoslav Republic of Macedonia are stipulated in the Agreement between the European Community and the former Yugoslav Republic of Macedonia on trade in textile products as renewed and applied since 1 January 2000.

Article 4

From the entry into force of this Agreement, no new quantitative restrictions or measures of equivalent effect shall be imposed except as provided for under the above Agreement and its Protocols.



ANNEX I

CUSTOMS DUTIES REFERED TO IN ARTICLE 2(2)

Customs duties on imports into the former Yugoslav Republic of Macedonia of textile products listed in this Annex and originating in the Community shall be progressively reduced in accordance with the following timetable:

- on 1 January of the first year after the entry into force of the Agreement each duty shall be reduced to 70 % of the basic duty;
- on 1 January of the second year after the entry into force of the Agreement each duty shall be reduced to 63 % of the basic duty;
- on 1 January of the third year after the entry into force of the Agreement each duty shall be reduced to 56 % of the basic duty;
- on 1 January of the fourth year after the entry into force of the Agreement each duty shall be reduced to 49 % of the basic duty;
- on 1 January of the fifth year after the entry into force of the Agreement each duty shall be reduced to 42 % of the basic duty;
- on 1 January of the sixth year after the entry into force of the Agreement each duty shall be reduced to 35 % of the basic duty;
- on 1 January of the seventh year after the entry into force of the Agreement each duty shall be reduced to 28 % of the basic duty;
- on 1 January of the eighth year after the entry into force of the Agreement each duty shall be reduced to 21 % of the basic duty;
- on 1 January of the ninth year after the entry into force of the Agreement each duty shall be reduced to 14 % of the basic duty;
- on 1 January of the tenth year after the entry into force of the Agreement the remaining duties shall be abolished.

List of products for which the rates shall be reduced:

500710	511111	520420	520527	520546
500720	511112	520511	520528	520547
500790	511112	520512	520531	520548
510610	511113	520513	520532	520611
510620	511190	520514	520533	520612
510710	511211	520515	520534	520613
510720	511219	520521	520535	520614
510810	511220	520522	520541	520615
510820	511230	520523	520542	520621
510910	511290	520524	520543	520622
510990	511300	520526	520544	520623

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520624	520859	521112	540120	540743
520625	520911	521119	540210	540744
520631	520912	521121	540220	540751
520632	520919	521122	540231	540752
520633	520921	521129	540232	540753
520634	520922	521131	540233	540754
520635	520929	521132	540239	540761
520641	520931	521139	540241	540769
520642	520932	521141	540242	540771
520643	520939	521142	540243	540772
520644	520941	521143	540249	540773
520645	520942	521149	540251	540774
520710	520943	521151	540252	540781
520790	520949	521152	540259	540782
520811	520951	521159	540261	540783
520812	520952	521211	540262	540791
520813	520959	521112	540269	540792
520819	521011	521213	540310	540793
520821	521012	521214	540320	540794
520822	521019	521215	540333	540810
520823	521021	521221	540339	540821
520829	521022	521222	540341	540822
520831	521029	521223	540342	540823
520832	521031	521224	540349	540824
520833	521032	521225	540490	540831
520839	521039	530911	540500	540832
520841	521041	530919	540610	540833
520842	521042	530921	540620	540834
520843	521049	530929	540710	550110
520849	521051	531010	540720	550120
520851	521052	531090	540730	550130
520852	521059	531100	540741	550190
520853	521111	540110	540742	550310

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550320	551030	551423	551642	570232
550330	551090	551429	551643	570239
550340	551110	551431	551644	570241
550390	551120	551432	551691	570242
550510	551130	551433	551692	570249
550520	551211	551439	551693	570251
550610	551219	551441	551694	570252
550620	551221	551442	560110	570259
550630	551229	551443	560121	570291
550690	551297	551449	560122	570292
550810	551299	551511	560129	570299
550820	551311	551512	560130	570310
550911	551312	551513	560210	570320
550912	551313	551519	560221	570330
550921	551319	551521	560229	570390
550922	551321	551522	560290	570410
550931	551322	551529	560311	570490
550932	551323	551591	560312	570500
550941	551329	551592	560313	580110
550942	551331	551599	560314	580121
550951	551332	551611	560391	580122
550952	551333	551612	560392	580123
550953	551339	551613	560393	580124
550959	551341	551614	560394	580125
550961	551342	551621	560600	580126
550962	551343	551622	560919	580131
550969	551349	551623	560890	580132
550991	551411	551624	560900	580133
550992	551412	551631	570110	580134
550999	551413	551632	570190	580135
551011	551419	551633	570210	580136
551012	551421	551634	570220	580190
551020	551422	551641	570231	580211

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580219	590290	610210	610443	610839
580220	590410	610220	610444	610891
580230	590491	610230	610449	610892
580310	590492	610290	610451	610899
580390	590500	610311	610452	610910
580410	590610	610312	610453	610990
580421	590691	610319	610459	611010
580429	590699	610321	610461	611020
580430	590700	610322	610462	611030
580500	590800	610323	610463	611090
580610	600110	610329	610469	611110
580620	600121	610331	610510	611120
580631	600122	610332	610520	611130
580632	600129	610333	610590	611190
580639	600191	610339	610610	611211
580640	600192	610341	610620	611212
580710	600199	610342	610690	611219
580790	600210	610343	610711	611220
580810	600220	610349	610712	611231
580890	600230	610411	610719	611239
580900	600241	610412	610721	611241
581010	600242	610413	610722	611249
581091	600243	610419	610729	611300
581092	600249	610421	610791	611410
581099	600291	610422	610792	611420
590110	600292	610423	610799	611430
590190	600293	610429	610811	611490
590210	600299	610431	610819	611511
590220	610110	610432	610821	611512
	610120	610433	610822	611519
	610130	610439	610829	611520
	610190	610441	610831	611591
		610442	610832	

▼B

611591	620322	620462	621020	630110
611592	620323	620463	621030	630120
611593	620329	620469	621040	630130
611599	620331	620510	621050	630140
611610	620332	620520	621111	630190
611691	620333	620530	621112	630210
611692	620339	620590	621120	630221
611693	620341	620610	621131	630222
611699	620342	620620	621132	630229
611710	620343	620630	621133	630231
611720	620349	620640	621139	630232
611780	620411	620690	621141	630239
611790	620412	620711	621142	630240
620111	620413	620719	621143	630251
620112	620419	620721	621149	630252
620113	620421	620722	621210	630253
620119	620422	620729	621220	630259
620191	620423	620791	621230	630260
620192	620429	620792	621290	630291
620193	620431	620799	621310	630292
620199	620432	620811	621320	630293
620211	620433	620819	621390	630299
620212	620439	620821	621410	630311
620213	620441	620822	621420	630312
620219	620442	620829	621430	630319
620291	620443	620891	621440	630391
620292	620444	620892	621490	630392
620293	620449	620899	621510	630399
620299	620451	620910	621520	630411
620311	620452	620920	621590	630419
620312	620453	620930	621600	630491
620319	620459	620990	621710	630492
620321	620461	621010	621790	

▼B

630493	630532	630612	630631	630699
630499	630533	630619	630639	630710
630510	630539	630621	630641	630720
	630590	630622	630649	630790
630520	630611	630629	630691	630800



PROTOCOL 2

on steel products

Article 1

This Protocol shall apply to the products listed in Chapters 72 of the Common Customs Tariff. It shall also apply to other finished steel products that may originate in future in the former Yugoslav Republic of Macedonia under the above chapter.

Article 2

Customs duties on imports applicable in the Community on steel products originating in the former Yugoslav Republic of Macedonia shall be abolished on the date of the entry into force of the Agreement.

Article 3

Customs duties applicable in the former Yugoslav Republic of Macedonia on imports of steel products originating in the Community shall be progressively abolished in accordance with the following timetable:

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

Article 4

1. Quantitative restrictions on imports into the Community of steel products originating in the former Yugoslav Republic of Macedonia 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 the former Yugoslav Republic of Macedonia of 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.

Article 5

1. In view of the disciplines stipulated by Article 69 of this Agreement, the Parties recognise the need and urgency that each Party addresses promptly any structural weaknesses of its steel sector to ensure the global competitiveness of its industry. The former Yugoslav Republic of Macedonia shall therefore establish within two

▼B

years the necessary restructuring and conversion programme for its steel industry to achieve viability of this sector under normal market conditions. Upon request, the Community shall provide former Yugoslav Republic of Macedonia with the appropriate technical advice to achieve this objective.

2. Further to the disciplines stipulated by Article 69 of this Agreement, any practices contrary to that Article shall be assessed on the basis of specific criteria arising from the application of the State aid disciplines of the Community, including its secondary legislation, and including any specific rules on State aid control applicable to the steel sector after the expiry of the ECSC Treaty.

3. For the purposes of applying the provisions of paragraph 1(iii) of Article 69 of this Agreement with regard to steel products, the Community recognises that during five years after the entry into force of this Agreement, the former Yugoslav Republic of Macedonia may exceptionally grant State aid for restructuring purposes provided that:

- 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, and
- the restructuring programme is linked to a global rationalisation and reduction of capacity in the former Yugoslav Republic of Macedonia.

4. Each Party shall ensure full transparency with respect to the implementation of the necessary restructuring and conversion programme by a full and continuous exchange of information to the other Party, including details on the restructuring plan as well as amount, intensity and purpose for any State aid granted on the basis of paragraph 2 and 3 of this Article.

5. The Stabilisation and Association Council shall monitor the implementation of the requirements set out at paragraphs (1) to (4) above.

6. If one of the Parties considers that a particular practice of the other Party is incompatible with the terms of this Article, and if that practice causes or threatens to cause prejudice to the interests of the first Party or material injury to its domestic industry, this Party may take appropriate measures after consultation within the Contact Group referred to in Article 8, or after thirty working days following referral for such consultation.

▼ B*Article 6*

The provisions of Articles 19, 20 and 34 of the Agreement shall apply to trade between the Parties in steel products.

▼ M3

▼ B*Article 8*

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

▼ **M3**

▼ **B**

APPENDIX I TO ANNEX I

LIST OF PRODUCTS SUBJECT TO DOUBLE-CHECKING

Complete CN heading 7208

Complete CN heading 7209

Complete CN heading 7210

Complete CN heading 7211

Complete CN heading 7212

The remaining technical annexes will be added at a later stage and will reflect the technical annexes currently in force.

▼B**PROTOCOL 3****on trade between the former Yugoslav Republic of Macedonia and the Community in processed agricultural products***Article 1***▼M1**

1. The Community and the former Yugoslav Republic of Macedonia shall apply to processed agricultural products the duties listed in Annex I, Annex II and Annex III respectively in accordance with the conditions mentioned therein, whether limited by quota or not.

▼B

2. The Stabilisation and Association Council shall decide on:

- extensions of the list of processed agricultural products under this Protocol,
- amendments to the duties referred to in Annexes I and II,
- increases in or the abolition of tariff quotas.

3. The Stabilisation and Association Council may replace the duties established by this Protocol by a regime established on the basis of the respective market prices of the Community and the former Yugoslav Republic of Macedonia of agricultural products actually used in the manufacture of processed agricultural products subject to this Protocol. It will establish the list of goods subject to these amounts and as a consequence, the list of basic products; to this end, it will decide the general rules of application.

Article 2

The duties applied pursuant to Article 1 may be reduced by decision of the Stabilisation and Association Council:

- when in trade between the Community and the former Yugoslav Republic of Macedonia the duties applied to the basic products are reduced, or
- in response to reductions resulting from mutual concessions relating to processed agricultural products.

The reductions provided for under the first indent shall be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deducted from the duties applied to these basic agricultural products.

▼ B*Article 3*

The Community and the former Yugoslav Republic of Macedonia shall inform each other of the administrative arrangements adopted for the products covered by this Protocol. These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

▼ M1*Article 4*

For those products where during the reduction process referred to in this Protocol the preferential tariff duty reaches a residual value of 1 % or less for *ad valorem* duties and of EUR 0,01 per kg (or the appropriate specific unit) or less for specific duties, the customs duties shall be eliminated at that point.



ANNEX I

**DUTIES APPLICABLE UPON IMPORTS INTO THE COMMUNITY OF
GOODS ORIGINATING IN THE FORMER YUGOSLAV REPUBLIC OF
MACEDONIA**

Duties are set to zero for imports into the Community of processed agricultural products originating in the former Yugoslav Republic of Macedonia as listed hereafter

CN Code	Description
(1)	(2)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10	– Yoghurt:
	– – Flavoured or containing added fruit, nuts or cocoa:
	– – – In powder, granules or other solid forms, of a milk fat content, by weight:
0403 10 51	– – – – Not exceeding 1,5 %
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %
0403 10 59	– – – – Exceeding 27 %
	– – – Other, of a milk fat content, by weight:
0403 10 91	– – – – Not exceeding 3 %
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %
0403 10 99	– – – – Exceeding 6 %
0403 90	– Other:
	– – Flavoured or containing added fruit, nuts or cocoa:
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:
0403 90 71	– – – – Not exceeding 1,5 %
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %
0403 90 79	– – – – Exceeding 27 %
	– – – Other, of a milkfat content, by weight:
0403 90 91	– – – – Not exceeding 3 %
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %
0403 90 99	– – – – Exceeding 6 %
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	– Dairy spreads:

▼B

CN Code	Description
(1)	(2)
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %
0509 00	Natural sponges of animal origin:
0509 00 90	– Other
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	– Sweet corn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 90	– Other vegetables; mixtures of vegetables:
	– – Vegetables
0711 90 30	– – – Sweet corn
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	– Vegetable saps and extracts:
1302 12 00	– – Of liquorice
1302 13 00	– – Of hops
1302 20	– Pectic substances, pectinates and pectates:
1302 20 10	– – Dry
1302 20 90	– – Other
1505	Wool grease and fatty substances derived therefrom (including lanolin):
1505 10 00	– Wool grease, crude
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
1516 20	– Vegetable fats and oils and their fractions:
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10	– Margarine, excluding liquid margarine:
1517 10 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats
1517 90	– Other:
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats
	– – Other
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould release preparations

▼ B

CN Code	Description
(1)	(2)
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 10	– Linoxyn
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
	– Other:
1518 00 91	– – Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516
	– – Other:
1518 00 95	– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	– – – Other
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 90	– Other
	– – Beeswax and other insect waxes, whether or not refined or coloured
1521 90 99	– – – Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	– Degras

▼ M2**▼ B**

1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 10	– Chewing gum, whether or not sugar-coated:
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	– – – Gum in strips
1704 10 19	– – – Other
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	– – – Gum in strips
1704 10 99	– – – Other
1704 90	– Other:
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances
1704 90 30	– – White chocolate

▼ **B**

CN Code	Description
(1)	(2)
	– – Other:
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	– – – Throat pastilles and cough drops
1704 90 61	– – – Sugar coated (panned) goods
	– – – Other:
1704 90 65	– – – – Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	– – – – Boiled sweets whether or not filled
1704 90 75	– – – – Toffees, caramels and similar sweets
	– – – – Other
1704 90 81	– – – – – Compressed tablets
1704 90 99	– – – – – Other
1803	Cocoa paste, whether or not defatted:
1803 10 00	– Not defatted
1803 20 00	– Wholly or partly defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa:
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:
1806 10 15	– – Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
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
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20	– Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:

▼ B

CN Code	Description
(1)	(2)
1806 20 10	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat
1806 20 30	– – Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat
	– – Other:
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter
1806 20 70	– – – Chocolate milk crumb
1806 20 80	– – – Chocolate flavour coating
1806 20 95	– – – Other
	– Other, in blocks, slabs or bars:
1806 31 00	– – Filled
1806 32	– – Not filled
1806 32 10	– – – With added cereal, fruit or nuts
1806 32 90	– – – Other
1806 90	– Other:
	– – Chocolate and chocolate products:
	– – – Chocolates, whether or not filled:
1806 90 11	– – – – Containing alcohol
1806 90 19	– – – – Other
	– – – Other:
1806 90 31	– – – – Filled
1806 90 39	– – – – Not filled
1806 90 50	– – Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	– – Spreads containing cocoa
1806 90 70	– – Preparations containing cocoa for making beverages
1806 90 90	– – Other
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1901 10 00	– Preparations for infant use, put up for retail sale

▼ B

CN Code	Description
(1)	(2)
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading No 1905
1901 90	– Other:
	– – Malt extract:
1901 90 11	– – – With a dry extract content of 90 % or more by weight
1901 90 19	– – – Other
	– – Other:
1901 90 91	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404
1901 90 99	– – – Other
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:
	– Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	– – Containing eggs
1902 19	– – Other
1902 19 10	– – – Containing no common wheat flour or meal
1902 19 90	– – – Other
1902 20	– Stuffed pasta whether or not cooked or otherwise prepared:
	– – Other
1902 20 91	– – – Cooked
1902 20 99	– – – Other
1902 30	– Other pasta
1902 30 10	– – Dried
1902 30 90	– – Other
1902 40	– Couscous
1902 40 10	– – Unprepared
1902 40 90	– – Other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked, or otherwise prepared, not elsewhere specified or included:
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:

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CN Code	Description
(1)	(2)
1904 10 10	– – Obtained from maize
1904 10 30	– – Obtained from rice
1904 10 90	– – Other:
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes
	– – Other:
1904 20 91	– – – Obtained from maize
1904 20 95	– – – Obtained from rice
1904 20 99	– – – Other
1904 90	– Other:
1904 90 10	– – Rice
1904 90 90	– – Other
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 00	– Crispbread
1905 20	– Gingerbread and the like
1905 20 10	– – Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)
1905 20 30	– – Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)
1905 20 90	– – Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)
1905 30	– Sweet biscuits; waffles and wafers:
	– – Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 30 11	– – – In immediate packings of a net content not exceeding 85 g
1905 30 19	– – – Other
	– – Other:
	– – Sweet biscuits:
1905 30 30	– – – – Containing 8 % or more by weight of milk fats
	– – – – Other:
1905 30 51	– – – – Sandwich biscuits
1905 30 59	– – – – Other
	– – – Waffles and wafers:
1905 30 91	– – – – Salted, whether or not filled
1905 30 99	– – – – Other

▼ B

CN Code	Description
(1)	(2)
1905 40	– Rusks, toasted bread and similar toasted products:
1905 40 10	– – Rusks
1905 40 90	– – Other
1905 90	– Other:
1905 90 10	– – Matzos
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	– – 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 sugars and not more than 5 % of fat
1905 90 40	– – – Waffles and wafers with a water content exceeding 10 % by weight
1905 90 45	– – – Biscuits
1905 90 55	– – – Extruded or expanded products, savoury or salted
	– – – Other:
1905 90 60	– – – – With added sweetening matter
1905 90 90	– – – – Other
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	– Other:
2001 90 30	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
2001 90 60	– – Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006
2004 10	– Potatoes:
	– – Other
2004 10 91	– – – In the form of flour, meal or flakes
2004 90	– Other vegetables and mixtures of vegetables:
2004 90 10	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006
2005 20	– Potatoes:
2005 20 10	– – In the form of flour, meal or flakes
2005 80 00	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)

▼B

CN Code	Description
(1)	(2)
2008	Fruits, 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
	– Other, including mixtures other than those of subheading 2008 19:
2008 91 00	– – Palm hearts
2008 99	– – Other
	– – – Not containing added spirit:
	– – – – Not containing added sugar:
2008 99 85	– – – – – Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101 11	– – Extracts; essences or concentrates:
2101 11 11	– – – With a coffee-based dry matter content of 95 % or more by weight
2101 11 19	– – – Other
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee
2101 12 98	– – – Other
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:
2101 20 20	– – Extracts, essences or concentrates:
	– – Preparations
2101 20 92	– – – With a basis of extracts, essences or concentrates of tea or maté
2101 20 98	– – – Other
2101 30	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:

▼B

CN Code	Description
(1)	(2)
	– – Roasted chicory and other roasted coffee substitutes:
2101 30 11	– – – Roasted chicory
2101 30 19	– – – Other
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
2101 30 91	– – – Of roasted chicory
2101 30 99	– – Other
2102	Yeasts (active or inactive); other singlecell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:
2102 10	– Active yeasts:
2102 10 10	– – Culture yeast
	– – Baker's yeast:
2102 10 31	– – – Dried
2102 10 39	– – – Other
2102 10 90	– – Other
2102 20	– Inactive yeasts; other singlecell micro-organisms, dead:
	– – Inactive yeasts:
2102 20 11	– – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.
2102 20 19	– – – Other
2102 30 00	– Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10 00	– Soya sauce
2103 20 00	– Tomato ketchup and other tomato sauces
2103 30	– Mustard flour and meal and prepared mustard:
2103 30 90	– – Prepared mustard
2103 90	– – Other:
2103 90 90	– – Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
2104 10	– Soups and broths and preparation therefor:
2104 10 10	– – Dried
2104 10 90	– – Other
2104 20 00	– Homogenised composite food preparations

▼B

CN Code	Description
(1)	(2)
2105 00	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	– Containing no milk fats or containing less than 3 % by weight of such fats
	– Containing by weight of milk fats:
2105 00 91	– – 3 % or more but less than 7 %
2105 00 99	– – 7 % or more
2106	Food preparations not elsewhere specified or included:
2106 10	– Protein concentrates and textured protein substances:
2106 10 20	– – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
2106 10 80	– – Other
2106 90	– Other:
2106 90 10	– – Cheese fondues
2106 90 20	– – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
	– – Other:
2106 90 92	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch:
2106 90 98	– – – Other
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:
2202 10 00	– Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90	– Other:
2202 90 10	– – Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404
	– – Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:
2202 90 91	– – – Less than 0,2 %
2202 90 95	– – – 0,2 % or more but less than 2 %
2202 90 99	– – – 2 % or more

▼ **B**

CN Code	Description
(1)	(2)
2203 00	Beer made from malt:
	– In containers holding 10 litres or less:
2203 00 01	– – In bottles
2203 00 09	– – Other
2203 00 10	– In containers holding more than 10 litres
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 % vol or less
2205 10 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol
2205 90	– Other:
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less
2205 90 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:
2208 40	– Rum and taffia:
	– – In containers holding 2 litres or less
2208 40 11	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	– – – Other:
2208 40 31	– – – Of a value exceeding EUR 7,9 per litre of pure alcohol
2208 40 39	– – – Other
	– – In containers holding more than 2 litres
2208 40 51	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	– – – Other:
2208 40 91	– – – Of a value exceeding EUR 2 per litre of pure alcohol
2208 40 99	– – – Other
2208 90	– Other:
	– – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume, in containers holding:
2208 90 91	– – – 2 litres or less
2208 90 99	– – – More than 2 litres

▼ **B**

CN Code	Description
(1)	(2)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco
2402 20	– Cigarettes containing tobacco:
2402 20 10	– – Containing cloves
2402 20 90	– – Other
2402 90 00	– Other
2403	Other manufactured tobacco and manufactured tobacco substitutes; ‘homogenised’ or ‘reconstituted’ tobacco; tobacco extracts and essences:
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
2403 10 10	– – In immediate packings of a net content not exceeding 500 g
2403 10 90	– – Other
	– Other
2403 91 00	– – ‘Homogenised’ or ‘reconstituted’ tobacco
2403 99	– – Other:
2403 99 10	– – – Chewing tobacco and snuff
2403 99 90	– – – Other
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	– Other polyhydric alcohols:
2905 43 00	– – Mannitol
2905 44	– – D-glucitol (sorbitol):
	– – – In aqueous solution:
2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	– – – – Other
	– – – Other
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 99	– – – – Other
2905 45 00	– – Glycerol
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:
3301 90	– Other
3301 90 21	– – – Extracted oleoresins of liquorice and hops

▼B

CN Code	Description
(1)	(2)
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10	– Of a kind used in the food or drink industries
	– – Of the type used in the drink industries:
	– – – Preparations containing all flavouring agents characterising a beverage:
3302 10 10	– – – – Of an actual alcoholic strength by volume exceeding 0,5 %
	– – – – Other:
3302 10 21	– – – – – Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
3302 10 29	– – – – – Other
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	– Casein:
3501 10 50	– – For industrial uses other than the manufacture of foodstuffs or fodder
3501 10 90	– – Other
3501 90	– – Other
3501 90 90	– – Other
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	– Dextrins and other modified starches:
3505 10 10	– – Dextrins
	– – Other modified starches:
3505 10 90	– – – Other
3505 20	– Glues:
3505 20 10	– – Containing, by weight, less than 25 % of starches or dextrins or other modified starches
3505 20 30	– – Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches
3505 20 50	– – Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches
3505 20 90	– – Containing by weight 80 % or more of starches or dextrins or other modified starches

▼B

CN Code	Description
(1)	(2)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
3809 10	– With a basis of amylaceous substances:
3809 10 10	– – Containing by weight of such substances less than 55 %
3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %
3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %
3809 10 90	– – Containing by weight of such substances 83 % or more
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	– Industrial monocarboxylic fatty acids, acid oils from refining
3823 11 00	– – Stearic acid
3823 12 00	– – Oleic acid
3823 13 00	– – Tall oil fatty acids
3823 19	– – Other:
3823 19 10	– – – Distilled fatty acids
3823 19 30	– – – Fatty acid distillate
3823 19 90	– – – Other:
3823 70 00	– Industrial fatty alcohols
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
3824 60	– Sorbitol other than that of subheading 2905 44:
	– – in aqueous solution:
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 19	– – – Other
	– – Other
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 99	– – – Other

▼ **M5**

ANNEX II

DUTIES APPLICABLE TO GOODS ORIGINATING IN THE EUROPEAN UNION ON IMPORT INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA

CN Code	Description	Applicable duty (% of MFN)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10	– Yogurt:	
	– – Flavoured or containing added fruit, nuts or cocoa:	
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:	
0403 10 51	– – – – Not exceeding 1,5 %	50
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %	50
0403 10 59	– – – – Exceeding 27 %	50
	– – – Other, of a milkfat content, by weight:	
0403 10 91	– – – – Not exceeding 3 %	50
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %	50
0403 10 99	– – – – Exceeding 6 %	50
0403 90	– Other:	
	– – Flavoured or containing added fruit, nuts or cocoa:	
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:	
0403 90 71	– – – – Not exceeding 1,5 %	50
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %	50
0403 90 79	– – – – Exceeding 27 %	50
	– – – Other, of a milkfat content, by weight:	
0403 90 91	– – – – Not exceeding 3 %	50
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %	50
0403 90 99	– – – – Exceeding 6 %	50
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	– Dairy spreads:	
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %	0
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %	0

▼ M5

CN Code	Description	Applicable duty (% of MFN)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	0
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	0
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:	
	– Other:	
0511 99	– – Other:	
	– – – Natural sponges of animal origin:	
0511 99 31	– – – – Raw	0
0511 99 39	– – – – Other	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40 00	– Sweetcorn	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 90	– Other vegetables; mixtures of vegetables:	
	– – Vegetables:	
0711 90 30	– – – Sweetcorn	0
0903 00 00	Maté	0

▼ M5

CN Code	Description	Applicable duty (% of MFN)
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
	– Seaweeds and other algae:	
1212 29 00	– – Other	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	– Vegetable saps and extracts:	
1302 12 00	– – Of liquorice	0
1302 13 00	– – Of hops	0
1302 19	– – Other:	
1302 19 20	– – – Of plants of the genus <i>Ephedra</i>	0
1302 19 70	– – – Other	0
1302 20	– Pectic substances, pectinates and pectates	100
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 31 00	– – Agar-agar	0
1302 32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302 32 10	– – – Of locust beans or locust bean seeds	0
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	0
1404	Vegetable products not elsewhere specified or included	0
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)	0
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 90	– Other:	
1515 90 11	– – Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:	

▼ M5

CN Code	Description	Applicable duty (% of MFN)
1516 20	– Vegetable fats and oils and their fractions:	
1516 20 10	– – Hydrogenated castor oil, so called ‘opal-wax’	0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:	
1517 10	– Margarine, excluding liquid margarine	100
1517 90	– Other:	
1517 90 10	– – Containing, by weight, more than 10 % but not more than 15 % of milkfats	100
	– – Other:	
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould-release preparations	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	0
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	– Degras	0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702 50 00	– Chemically pure fructose	0
1702 90	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702 90 10	– – Chemically pure maltose	100
1704	Sugar confectionery (including white chocolate), not containing cocoa	50
1803	Cocoa paste, whether or not defatted	0
1804 00 00	Cocoa butter, fat and oil	0
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0

▼ **M5**

CN Code	Description	Applicable duty (% of MFN)
1806	Chocolate and other food preparations containing cocoa:	
1806 10	– Cocoa powder, containing added sugar or other sweetening matter	0
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	50
	– Other, in blocks, slabs or bars:	
1806 31 00	– – Filled	50
1806 32	– – Not filled	50
1806 90	– Other	50
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	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:	
	– Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	– – Containing eggs	50
1902 19	– – Other	50
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:	
1902 20 10	– – Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	0
1902 20 30	– – Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	100
	– – Other:	
1902 20 91	– – – Cooked	50
1902 20 99	– – – Other	50
1902 30	– Other pasta	50
1902 40	– Couscous	50
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0

▼ M5

CN Code	Description	Applicable duty (% of MFN)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	100
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	50
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	– Other:	
2001 90 30	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	0
2001 90 92	– – Tropical fruit and tropical nuts; palm hearts	0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:	
2004 10	– Potatoes:	
	– – Other:	
2004 10 91	– – – In the form of flour, meal or flakes	0
2004 90	– Other vegetables and mixtures of vegetables:	
2004 90 10	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	
2005 20	– Potatoes:	
2005 20 10	– – In the form of flour, meal or flakes	0
2005 80 00	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0
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, groundnuts and other seeds, whether or not mixed together:	
2008 11	– – Groundnuts:	
2008 11 10	– – – Peanut butter	0
	– Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	– – Palm hearts	0
2008 99	– – Other:	
	– – – Not containing added spirit:	
	– – – – Not containing added sugar:	

▼M5

CN Code	Description	Applicable duty (% of MFN)
2008 99 85	— — — — Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0
2008 99 91	— — — — Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	0
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	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	100
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	— Soya sauce	0
2103 20 00	— Tomato ketchup and other tomato sauces	100
2103 30	— Mustard flour and meal and prepared mustard	0
2103 90	— Other:	
2103 90 10	— — Mango chutney, liquid	0
2103 90 30	— — Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	0
2103 90 90	— — Other:	
2103 90 90 10	— — — Combined herbs pepper based	0
2103 90 90 50	— — — Mayonnaise	100
2103 90 90 90	— — — Other	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10 00	— Soups and broths and preparations therefor	50
2104 20 00	— Homogenised composite food preparations	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa	0
2106	Food preparations not elsewhere specified or included:	
2106 10	— Protein concentrates and textured protein substances	0
2106 90	— Other:	

▼ M5

CN Code	Description	Applicable duty (% of MFN)
2106 90 20	— — Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	0
	— — Other:	
2106 90 92	— — — Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	0
2106 90 98	— — — Other	0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	50
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	50
2203 00	Beer made from malt	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	70
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences	100
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	— Other polyhydric alcohols:	
2905 43 00	— — Mannitol	0
2905 44	— — D-glucitol (sorbitol)	0
2905 45 00	— — Glycerol	0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301 90	— Other	0

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CN Code	Description	Applicable duty (% of MFN)
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	– Of a kind used in the food or drink industries:	
	– – Of a kind used in the drink industries:	
	– – – Preparations containing all flavouring agents characterising a beverage:	
3302 10 10	– – – – Of an actual alcoholic strength by volume exceeding 0,5 %	0
	– – – – Other:	
3302 10 21	– – – – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	0
3302 10 29	– – – – – Other	0
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	– Casein	0
3501 90	– Other:	
3501 90 90	– – Other	0
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	0
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	– With a basis of amylaceous substances	0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
3824 60	– Sorbitol other than that of subheading 2905 44	0

▼ **M5**

ANNEX III

DUTIES APPLICABLE TO GOODS ORIGINATING IN THE EUROPEAN UNION ON IMPORT INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA (ZERO-DUTY TARIFF WITHIN TARIFF QUOTAS)

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty (% of MFN)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	370	0
0403 10	– Yogurt:		
	– – Flavoured or containing added fruit, nuts or cocoa:		
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:		
0403 10 51	– – – – Not exceeding 1,5 %		
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %		
	– – – Other, of a milkfat content, by weight:		
0403 10 91	– – – – Not exceeding 3 %		
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %		
0403 10 99	– – – – Exceeding 6 %		
0403 90	– Other:		
	– – Flavoured or containing added fruit, nuts or cocoa:		
	– – – Other, of a milkfat content, by weight:		
0403 90 91	– – – – Not exceeding 3 %		
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:	450	0
1517 10	– Margarine, excluding liquid margarine		
1704	Sugar confectionery (including white chocolate), not containing cocoa:	385	0
1704 90	– Other		
1806	Chocolate and other food preparations containing cocoa:	1 150	0

▼M5

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty (% of MFN)
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		
	– Other, in blocks, slabs or bars:		
1806 31 00	– – Filled		
1806 32	– – Not filled		
1806 90	– Other		
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	215	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	1 435	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	850	0
2102 10	– Active yeasts		
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	35	0
2102 30 00	– Prepared baking powders		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	100	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	450	0
2104 10 00	– Soups and broths and preparations therefor		
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	1 050	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	1 670	0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	100	0
2402 20	– Cigarettes containing tobacco		

▼ **M5**

**DUTIES APPLICABLE TO GOODS ORIGINATING IN THE
EUROPEAN UNION ON IMPORT INTO THE FORMER YUGOSLAV
REPUBLIC OF MACEDONIA (CONCESSIONS WITHIN TARIFF
QUOTAS) ⁽¹⁾**

CN Code	Description	Annual tariff quota (tonnes)	Applicable duty
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	150	12 %
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	270	27 %
2402 20	– Cigarettes containing tobacco		

⁽¹⁾ The applicable duty for exceeding quantities is laid down in Annex II.

▼ **M7****PROTOCOL 4****concerning the definition of the concept of 'originating products' and methods of administrative cooperation***Article 1***Applicable rules of origin**

1. For the purpose of implementing the Agreement, Appendix I and the relevant provisions of Appendix II to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin ⁽¹⁾ ('the Convention'), as last amended and published in the *Official Journal of the European Union*, shall apply.

2. All references to the 'relevant agreement' in Appendix I and in the relevant provisions of Appendix II to the Convention shall be construed so as to mean the Agreement.

3. Notwithstanding Articles 16(5) and 21(3) of Appendix I to the Convention, where cumulation involves only EFTA States, the Faroe Islands, the European Union, the Republic of Turkey, the participants in the Stabilisation and Association Process, the Republic of Moldova, Georgia and Ukraine, the proof of origin may be a movement certificate EUR.1 or an origin declaration.

*Article 2***Alternative applicable rules of origin**

1. Notwithstanding Article 1 of this Protocol, for the purpose of implementing the Agreement, products which acquire preferential origin in accordance with the alternative applicable rules of origin set out in Appendix A to this Protocol ('Transitional rules') shall also be considered as originating in the European Union or in the Republic of North Macedonia.

2. The Transitional rules shall apply until the amendment of the Convention on which the Transitional rules are based enters into force.

*Article 3***Dispute settlement**

1. Where disputes arise in relation to the verification procedures set out in Article 32 of Appendix I to the Convention or in Article 34 of Appendix A to this Protocol that cannot be settled between the customs authorities requesting the verification and the customs authorities responsible for carrying out that verification, they shall be submitted to the Stabilisation and Association Council.

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

⁽¹⁾ OJ L 54, 26.2.2013, p. 4.

▼ M7*Article 4***Amendments to the Protocol**

The Stabilisation and Association Council may decide to amend the provisions of this Protocol.

*Article 5***Withdrawal from the Convention**

1. Should either the European Union or the Republic of North Macedonia give notice in writing to the depositary of the Convention of their intention to withdraw from the Convention according to Article 9 thereof, the European Union and the Republic of North Macedonia shall immediately enter into negotiations on rules of origin for the purpose of implementing the Agreement.

2. Until the entry into force of such newly negotiated rules of origin, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention, applicable at the moment of withdrawal, shall continue to apply to the Agreement. However, from the moment of withdrawal, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention shall be construed so as to allow bilateral cumulation only between the European Union and the Republic of North Macedonia.

▼ **M7***APPENDIX A***ALTERNATIVE APPLICABLE RULES OF ORIGIN**

Rules for optional application among Contracting Parties to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, pending the conclusion and entry into force of the amendment of the Convention

('the Rules' or 'the Transitional rules')

*DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'
AND METHODS OF ADMINISTRATIVE COOPERATION*

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▼ **M7****OBJECTIVES**

These Rules are optional. They are intended to apply on a provisional basis, pending the conclusion and entry into force of the amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin ('PEM Convention' or 'Convention'). These Rules will apply bilaterally to trade between those Contracting Parties that agree to refer to them or include them in their bilateral preferential trade agreements. These Rules are intended to apply as an alternative to the rules of the Convention, which, as provided by the Convention, are without prejudice to the principles laid down in the relevant agreements and other related bilateral agreements among Contracting Parties. Accordingly, these Rules will not be mandatory, but optional. They may be applied by economic operators that desire to claim preferences based on these Rules instead of on the basis of the rules of the Convention.

These Rules are not intended to modify the Convention. The Convention continues to apply in full between the Contracting Parties to the Convention. These Rules will not alter the rights and obligations of the Contracting Parties under the Convention.

TITLE I**GENERAL PROVISIONS***Article 1***Definitions**

For the purposes of these Rules:

- (a) 'applying Contracting Party' means a Contracting Party to the PEM Convention that incorporates these Rules in its bilateral preferential trade agreements with another Contracting Party to the PEM Convention and includes the Parties to the Agreement;
- (b) 'chapters', 'headings' and 'subheadings' mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System ('Harmonised System') with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (c) 'classified' means the classification of a good under a particular heading or subheading of the Harmonised System;
- (d) 'consignment' means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (e) 'customs authorities of the Party or applying Contracting Party' for the European Union means any of the customs authorities of the Member States of the European Union;

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- (f) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);
- (g) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' refers to the enterprise that has employed the subcontractor.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Party, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (h) 'fungible material' or 'fungible product' means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;
- (i) 'goods' means both material and product;
- (j) 'manufacture' means any kind of working or processing, including assembly;
- (k) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (l) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or subheading;
- (m) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) 'territory' includes the land territory, internal waters and the territorial sea of a Party;
- (o) 'value added' shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other applying Contracting Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;

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- (p) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.

TITLE II

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

For the purpose of implementing the Agreement, the following products shall be considered as originating in a Party when exported to the other Party:

- (a) products wholly obtained in a Party, within the meaning of Article 3;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 4.

*Article 3***Wholly obtained products**

1. The following shall be considered as wholly obtained in a Party when exported to the other Party:

- (a) mineral products and natural water extracted from its soil or from its seabed;
- (b) plants, including aquatic plants, and vegetable products grown or harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
- (i) products made on board its factory ships exclusively from products referred to in point (h);

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- (j) used articles collected there fit only for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from the products specified in points (a) to (l).

2. The terms 'its vessels' and 'its factory ships' in points (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:

- (a) they are registered in the exporting or the importing Party;
- (b) they sail under the flag of the exporting or the importing Party;
- (c) they meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the exporting or the importing Party; or
 - (ii) they are owned by companies which:
 - have their head office and their main place of business in the exporting or the importing Party; and
 - are at least 50 % owned by the exporting or the importing Party or public entities or nationals of these Parties.

3. For the purpose of paragraph 2, when the exporting or the importing Party is the European Union, it means the Member States of the European Union.

4. For the purpose of paragraph 2, the EFTA States are to be considered as one applying Contracting Party.

Article 4

Sufficient working or processing

1. Without prejudice to paragraph 3 of this Article and to Article 6, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex II for the goods concerned are fulfilled.

2. If a product which has obtained originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. The determination of whether the requirements of paragraph 1 are met, shall be carried out for each product.

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However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the product and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.

4. Where the second subparagraph of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the same products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the same products over the preceding fiscal year as defined in the exporting Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

5. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

*Article 5***Tolerance rule**

1. By way of derogation from Article 4 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex II, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:

- (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
- (b) 15 % of the ex-works price of the product for products other than those covered by point (a).

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Annex I shall apply.

2. Paragraph 1 of this Article shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex II.

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3. Paragraphs 1 and 2 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 3. However, without prejudice to Article 6 and Article 9(1), the tolerance provided for in those provisions shall nevertheless apply to products for which the rule laid down in the list in Annex II requires that the materials which are used in the manufacture of that product are wholly obtained.

*Article 6***Insufficient working or processing**

1. Without prejudice to paragraph 2 of this Article, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements of Article 4 are satisfied:

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

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- (o) simple addition of water or dilution or dehydration or denaturation of products;
- (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (q) slaughter of animals;
- (r) a combination of two or more operations specified in points (a) to (q).

2. All the operations carried out in the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

*Article 7***Cumulation of origin**

1. Without prejudice to Article 2, products shall be considered as originating in the exporting Party when exported to the other Party if they are obtained there, incorporating materials originating in any applying Contracting Party other than the exporting Party provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 6, the product obtained by incorporating materials originating in any other applying Contracting Party, shall be considered as originating in the exporting Party only where the value added there is greater than the value of the materials used originating in any of the other applying Contracting Parties. If this is not so, the product obtained shall be considered as originating in the applying Contracting Party which accounts for the highest value of originating materials used in the manufacture in the exporting Party.

3. Without prejudice to Article 2, and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in an applying Contracting Party other than the exporting Party shall be considered as having been carried out in the exporting Party when the products obtained undergo subsequent working or processing in this exporting Party.

4. Without prejudice to Article 2, for products falling within Chapters 50 to 63 and only for the purpose of bilateral trade between the Parties, working or processing carried out in the importing Party shall be considered as having been carried out in the exporting Party when the products undergo subsequent working or processing in this exporting Party.

For the purpose of this paragraph, the participants in the European Union's Stabilisation and Association process and the Republic of Moldova are to be considered as one applying Contracting Party.

5. The Parties may opt to extend the application of paragraph 3 of this Article on importation of products falling within Chapters 50 to 63 unilaterally. A Party that opts for such extension shall notify the other Party and inform the European Commission in accordance with Article 8(2).

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6. For the purpose of cumulation within the meaning of paragraphs 3 to 5 of this Article, the originating products shall be considered as originating in the exporting Party only if the working or processing undergone there goes beyond the operations referred to in Article 6.

7. Products originating in one of the applying Contracting Parties referred to in paragraph 1 which do not undergo any working or processing in the exporting Party shall retain their origin if exported into one of the other applying Contracting Parties.

*Article 8***Conditions for the application of cumulation of origin**

1. The cumulation provided for in Article 7 may be applied only provided that:

- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 (GATT) is applicable between the applying Contracting Parties involved in the acquisition of the originating status and the applying Contracting Party of destination; and
- (b) goods have obtained originating status by the application of rules of origin identical to those given in these Rules.

2. Notices indicating the fulfilment of the necessary requirements to apply cumulation shall be published in the *Official Journal of the European Union* (C series) and in an official publication in the Republic of North Macedonia, in accordance with its own procedures.

The cumulation provided for in Article 7 shall apply from the date indicated in those notices.

The Parties shall provide the European Commission with details of the relevant agreements concluded with other applying Contracting Parties including the dates of entry into force of these Rules.

3. The proof of origin should include the statement in English 'CUMULATION APPLIED WITH (name of the relevant applying Contracting Party/Parties in English)' when products obtained the originating status by application of cumulation of origin in accordance with Article 7.

In cases where a movement certificate EUR.1 is used as a proof of origin, that statement shall be made in Box 7 of the movement certificate EUR.1.

4. The Parties may decide, for the products exported to them that obtained the originating status in the exporting Party by application of cumulation of origin in accordance with Article 7, to waive the obligation of including on the proof of origin the statement referred to in paragraph 3 of this Article ⁽¹⁾.

The Parties shall notify the waiver to the European Commission in accordance with Article 8(2).

⁽¹⁾ The parties agree to waive the obligation to include in the proof of origin the statement referred to in Article 8(3).

▼ M7*Article 9***Unit of qualification**

1. The unit of qualification for the application of these Rules shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonised System. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each individual item shall be taken into account when applying these Rules.

2. Where under General Rule 5 of the Harmonised System packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

3. 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 ex-works price thereof shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 10***Sets**

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 11***Neutral elements**

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

▼ **M7***Article 12***Accounting segregation**

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.

2. Economic operators may ensure the management of originating and non-originating fungible products of heading 1701 using the accounting segregation method, without keeping the products on separate stocks.

3. The Parties may require that the application of accounting segregation is subject to prior authorisation by the Customs authorities. The Customs authorities may grant the authorisation subject to any conditions they deem appropriate and shall monitor the use made of the authorisation. The Customs authorities may withdraw the authorisation whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in these Rules.

Through the use of accounting segregation it must be ensured that, at any time, no more products can be considered as 'originating in the exporting Party' than would have been the case if a method of physical segregation of the stocks had been used.

The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the exporting Party.

4. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

TITLE III

TERRITORIAL REQUIREMENTS*Article 13***Principle of territoriality**

1. The conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.

2. If originating products exported from a Party to another country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the products returned are the same as those which were exported; and
- (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The obtention of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from this Party and subsequently re-imported there, provided:

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- (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported products have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

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

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

6. Paragraphs 3 and 4 of this Article shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5 is applied.

7. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

*Article 14***Non-alteration**

1. The preferential treatment provided for under the Agreement shall apply only to products satisfying the requirements of these Rules and declared for importation in a Party provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the third country(ies) of transit or splitting prior to being declared for home use.

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2. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.
3. Without prejudice to Title V of this Appendix, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.
4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
 - (a) contractual transport documents such as bills of lading;
 - (b) factual or concrete evidence based on marking or numbering of packages;
 - (c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting; or
 - (d) any evidence related to the goods themselves.

*Article 15***Exhibitions**

1. Originating products, sent for exhibition in a country other than with which cumulation is applicable in accordance with Articles 7 and 8 and sold after the exhibition for importation in a Party, shall benefit on importation from the relevant agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned the products from a Party to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in another Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with Title V of this Appendix and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which 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 organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

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TITLE IV

DRAWBACK OR EXEMPTION*Article 16***Drawback of or exemption from customs duties**

1. Non-originating materials used in the manufacture of products falling within Chapters 50 to 63 of the Harmonised System originating in a Party for which a proof of origin is issued or made out in accordance with Title V of this Appendix shall not be subject in the exporting Party to drawback of or exemption from customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The prohibition in paragraph 1 of this Article shall not apply to trade between the Parties for products that obtained originating status by application of cumulation of origin covered by Article 7(4) or (5).

TITLE V

PROOF OF ORIGIN*Article 17***General requirements**

1. Products originating in one of the Parties shall, on importation into the other Party, benefit from the provisions of the Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex IV to this Appendix;
- (b) in the cases specified in Article 18(1), a declaration, subsequently referred to as the 'origin declaration' given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex III to this Appendix.

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

3. Without prejudice to paragraph 1, the Parties may agree that, for the preferential trade between them, proofs of origin listed in points (a) and (b) of paragraph 1 are replaced by statements on origin made out by exporters registered in an electronic database in accordance with the internal legislation of the Parties.

The use of a statement on origin made out by the exporters registered in an electronic database agreed by two or more applying Contracting Parties shall not impede the use of diagonal cumulation with other applying Contracting Parties.

4. For the purposes of paragraph 1, the Parties may agree to establish a system that allows proofs of origin listed in points (a) and (b) of paragraph 1 to be issued electronically and/or submitted electronically.

5. For the purpose of Article 7, if Article 8(4) applies, the exporter established in an applying Contracting Party who issues, or applies for, a proof of origin on the basis of another proof of origin which benefits from a waiver from the obligation to include the statement as otherwise required by Article 8(3) shall take all necessary steps to ensure that the conditions for applying cumulation are fulfilled and shall be prepared to submit all relevant documents to the customs authorities.

*Article 18***Conditions for making out an origin declaration**

1. An origin declaration as referred to in point (b) of Article 17(1) may be made out:

- (a) by an approved exporter within the meaning of Article 19; or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6 000.

2. An origin declaration may be made out if the products can be considered as originating in an applying Contracting Party and fulfil the other requirements of these Rules.

3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of these Rules.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex III to this Appendix, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

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5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 19 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation (the 'retrospective origin declaration') on condition that it is presented in the importing country within two years after the importation of the products to which it relates.

Where the splitting of a consignment takes place in accordance with Article 14(3) and provided that the same two-year deadline is respected, the retrospective origin declaration shall be made out by the approved exporter of the exporting Party of the products.

*Article 19***Approved exporter**

1. The customs authorities of the exporting Party may, subject to national requirements, authorise any exporter established in that Party (the 'approved exporter'), to make out origin declarations irrespective of the value of the products concerned.

2. An exporter who requests such authorisation must offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of these Rules.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall verify the proper use of an authorisation. They may withdraw the authorisation if the approved exporter makes improper use of it and shall do so if the approved exporter no longer offers the guarantees referred to in paragraph 2.

*Article 20***Procedure for issuing of a movement certificate EUR.1**

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

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

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3. The movement certificate EUR.1 shall include the statement in English 'TRANSITIONAL RULES' in box 7.
4. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of these Rules.
5. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Party if the products concerned can be considered as products originating and fulfil the other requirements of these Rules.
6. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of these Rules. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 of this Article 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.
7. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the movement certificate EUR.1.
8. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 21***Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 20(8), a movement certificate EUR.1 may be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons;
 - (c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation or storage and after possible splitting of consignments in accordance with Article 14(3);

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- (d) a movement certificate EUR.1 or EUR.MED was issued in accordance with the rules of the PEM Convention for products that are also originating in accordance with these Rules; the exporter shall take all necessary steps to ensure that the conditions to apply cumulation are fulfilled and be prepared to submit to the customs authorities all relevant documents proving that the product is originating in accordance with these Rules; or
 - (e) a movement certificate EUR.1 was issued on the basis of Article 8(4) and the application of Article 8(3) is required at importation in another applying Contracting Party.
2. For the implementation of paragraph 1, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
 3. The customs authorities may issue a movement certificate EUR.1 retrospectively within two years from the date of exportation and only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.
 4. In addition to the requirement under Article 20(3), movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase in English: 'ISSUED RETROSPECTIVELY'.
 5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

*Article 22***Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. In addition to the requirement under Article 20(3), the duplicate issued in accordance with paragraph 1 of this Article shall be endorsed with the following word in English: 'DUPLICATE'.
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*Article 23***Validity of proof of origin**

1. A proof of origin shall be valid for ten months from the date of issue or making out in the exporting Party, and shall be submitted within that period to the customs authorities of the importing Party.

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2. Proofs of origin which are submitted to the customs authorities of the importing Party after the period of validity referred to in paragraph 1 may be accepted for the purpose of applying the tariff preferences, where failure to submit those documents by the final date set is due to exceptional circumstances.

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

*Article 24***Free zones**

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

2. By way of derogation from paragraph 1, when products originating in an applying Contracting Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, a new proof of origin may be issued or made out, if the treatment or processing undergone complies with these Rules.

*Article 25***Importation requirements**

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party.

*Article 26***Importation by instalments**

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

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

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of these Rules and where there is no doubt as to the veracity of such a declaration.

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2. Imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

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

*Article 28***Discrepancies and formal errors**

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

2. Obvious formal errors such as typing errors on a proof of origin shall not cause the documents referred to in paragraph 1 of this Article to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in those documents.

*Article 29***Supplier's declarations**

1. When a movement certificate EUR.1 is issued or an origin declaration is made out in a Party for originating products, in the manufacture of which goods coming from another applying Contracting Party which have undergone working or processing there without having obtained preferential originating status have been used in accordance with Article 7(3) or Article 7(4) account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in an applying Contracting Party by the goods concerned for the purpose of determining whether the products in the manufacture of which those goods are used, may be considered as products originating in the exporting Party and fulfil the other requirements of these Rules.

3. A separate supplier's declaration shall, except in the cases referred to in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex VI on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

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4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in an applying Contracting Party is expected to remain constant for a period of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (the 'long-term supplier's declaration'). A long-term supplier's declaration may normally be valid for a period of up to two years from the date of making out the declaration. The customs authorities of the applying Contracting Party where the declaration is made out lay down the conditions under which longer periods may be used. The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex VII and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment. The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages of the Agreement, in accordance with the national law of the applying Contracting Party where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the applying Contracting Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

*Article 30***Amounts expressed in euro**

1. For the purposes of application of the point (b) of Article 18(1) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the point (b) of Article 18(1) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

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

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

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5. The amounts expressed in euro shall be reviewed by the Stabilisation and Association Council at the request of a Party. When carrying out that review, the Stabilisation and Association Council shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

PRINCIPLES OF COOPERATION AND DOCUMENTARY EVIDENCE*Article 31***Documentary evidence, preservation of proofs of origin and supporting documents**

1. An exporter who has made out an origin declaration or has applied for a movement certificate EUR.1 shall keep a hard copy or an electronic version of those proofs of origin and all documents supporting the originating status of the product, for at least three years from the date of issuance or making out of the origin declaration.

2. The supplier making out a supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents to which that declaration is annexed as well as the documents referred to in Article 29(6) for at least three years.

The supplier making out a long-term supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 29(6) for at least three years. That period shall begin from the date of expiry of validity of the long-term supplier's declaration.

3. For the purposes of paragraph 1 of this Article, the documents supporting the originating status, *inter alia*, are the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the product, contained, for example, in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the relevant applying Contracting Party in accordance with its national legislation;
- (c) documents proving the working or processing of materials in the relevant Party, made out or issued in that Party in accordance with its national legislation;
- (d) origin declarations or movement certificates EUR.1 proving the originating status of materials used, made out or issued in the Parties in accordance with these Rules;

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(e) appropriate evidence concerning working or processing undergone outside the Parties by application of Articles 13 and 14, proving the fulfilment of the requirements of those Articles.

4. The customs authorities of the exporting Party issuing movement certificates EUR.1 shall keep the application form referred to in Article 20(2) for at least three years.

5. The customs authorities of the importing Party shall keep the origin declarations and the movement certificates EUR.1 submitted to them for at least three years.

6. Supplier's declarations proving the working or processing undergone in an applying Contracting Party by materials used, made out in that applying Contracting Party, shall be treated as a document referred to in Articles 18(3), 20(4) and 29(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in that applying Contracting Party and fulfil the other requirements of these Rules.

*Article 32***Dispute settlement**

Where disputes arise in relation to the verification procedures under Articles 34 and 35, or in relation to the interpretation of this Appendix, which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out the verification, they shall be submitted to the Stabilisation and Association Council.

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall take place in accordance with the legislation of that country.

TITLE VII

ADMINISTRATIVE COOPERATION*Article 33***Notification and cooperation**

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1, with the models of the authorisation numbers granted to approved exporters and with the addresses of the customs authorities responsible for verifying those certificates and origin declarations.

2. In order to ensure the proper application of these Rules, the Parties shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations, the supplier's declarations and the correctness of the information given in those documents.

▼ M7*Article 34***Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of these Rules.
2. When they make a request for subsequent verification, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of those documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting Party. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in one of the Parties and fulfil the other requirements of these Rules.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

*Article 35***Verification of supplier's declarations**

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of a Party where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in that document.

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2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the Party referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoice(s), delivery note(s) or other commercial document(s) concerning goods covered by such declaration, to the customs authorities of the applying Contracting Party where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the applying Contracting Party where the supplier's declaration or the long-term supplier's declaration was made out. For that purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

*Article 36***Penalties**

Each Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its national legislation related to these Rules.

TITLE VIII

APPLICATION OF APPENDIX A*Article 37***European Economic Area**

Goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area shall be considered as originating in the European Union, Iceland, Liechtenstein or Norway (the 'EEA Parties') when exported respectively from the European Union, Iceland, Liechtenstein or Norway to North Macedonia, provided that free trade agreements using these Rules are applicable between North Macedonia and the EEA Parties.

*Article 38***Liechtenstein**

Without prejudice to Article 2, a product originating in Liechtenstein shall, due to the customs union between Switzerland and Liechtenstein, be considered as originating in Switzerland.

▼ **M7***Article 39***Republic of San Marino**

Without prejudice to Article 2, a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

*Article 40***Principality of Andorra**

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 of the Harmonised System shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

*Article 41***Ceuta and Melilla**

1. For the purposes of these Rules, the term 'European Union' shall not cover Ceuta and Melilla.
2. Products originating in North Macedonia, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties ⁽¹⁾. North Macedonia shall grant to imports of products covered by the relevant agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purposes of paragraph 2 of this Article concerning products originating in Ceuta and Melilla, these Rules shall apply *mutatis mutandis* subject to the special conditions set out in Annex V.

⁽¹⁾ OJ L 302, 15.11.1985, p. 23.

▼ **M7***ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II****Note 1 – General introduction**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of Title II of this Appendix. There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonised System heading or 6-digit Harmonised System subheading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit subheading respectively of the materials used;
- (c) a specific working or processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. The first two columns in the list describe the product obtained. The column (1) gives the heading number or chapter number used in the Harmonised System and the column (2) 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 column (1) is preceded by an 'ex', this signifies that the rules in column (3) apply only to the part of that heading as described in column (2).
- 2.2. Where several heading numbers are grouped together in column (1) or a chapter number is given and the description of products in column (2) is therefore given in general terms, the adjacent rules in column (3) apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column (1).
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column (3).
- 2.4. Where two alternative rules are set out in column (3), separated by 'or', it is at the choice of the exporter which one to use.

Note 3 – Examples of how to apply the rules

- 3.1. Article 4 of Title II of this Appendix, concerning products having obtained originating status which are used in the manufacture of other products, shall apply, regardless of whether that status has been obtained inside the factory where those products are used or in another factory in a Party.

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- 3.2. Pursuant to Article 6 of Title II of this Appendix, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to Article 6 of Title II of this Appendix, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that 'non-originating materials of headings 1101 to 1108 cannot exceed 20 % weight', the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression 'Manufacture from materials of any heading', then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

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

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages shall not be exceeded, in relation to the particular materials to which they apply.

▼ M7**Note 4 – General provisions concerning certain agricultural goods**

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a Party shall be treated as originating in the territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.
- 4.2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 – Terminology used in respect of certain textile products

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 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 5501 to 5507.
- 5.5. Printing (when combined with Weaving, Knitting/Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.
- 5.6. Printing (as standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product.

▼ M7**Note 6 – Tolerances applicable to products made of a mixture of textile materials**

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column (3) shall not be applied to any basic textile materials used in the manufacture of that product and which, taken together, represent 15 % or less of the total weight of all the basic textile materials used (See also Notes 6.3 and 6.4).
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- 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 filament fibres of polypropylene;
- synthetic man-made filament fibres of polyester;
- synthetic man-made filament fibres of polyamide;
- synthetic man-made filament fibres of polyacrylonitrile;
- synthetic man-made filament fibres of polyimide;
- synthetic man-made filament fibres of polytetrafluoroethylene;
- synthetic man-made filament fibres of poly(phenylene sulphide);
- synthetic man-made filament fibres of poly(vinyl chloride);
- other synthetic man-made filament fibres;
- artificial man-made filament fibres of viscose;
- other artificial man-made filament fibres;
- current-conducting filaments;

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- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;
- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);
- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605;
- glass fibres;
- metal fibres;
- mineral fibres.

6.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', this tolerance is 20 % in respect of this yarn.

6.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 % in respect of this strip.

Note 7 – Other tolerances applicable to certain textile products

7.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings) which do not satisfy the rule set out in the list in column (3) for the made-up product concerned may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 15 % of the ex-works price of the product.

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- 7.2. Without prejudice to Note 7.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.
- 7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 – Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the 'specific processes' are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 8.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation;

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- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of those operations or like operations, do not confer origin.

Note 9 – Definition of specific processes and operations carried out in respect of certain products

- 9.1. Products falling within Chapter 30 obtained in a Party by using cell cultures, shall be considered as originating in that Party. 'Cell culture' is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.
- 9.2. Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301), 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26) obtained in a Party by fermentation shall be considered as originating in that Party. 'Fermentation' is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.

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- 9.3. The following processing operations are considered sufficient according to paragraph 1 of Article 4 for products falling within Chapters 28, 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301), 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

— Chemical reaction: A 'chemical reaction' is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the 'CAS number'.

The following processes should not be considered for purposes of origin: (a) dissolving in water or other solvents; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization. A chemical reaction as defined above is to be considered as origin conferring.

— Mixtures and Blends: The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.

— Purification: Purification is to be considered as origin conferring provided that purification occurring in the territory of one or both of the Parties results in one of the following criteria being satisfied:

- (a) purification of a good resulting in the elimination of at least 80 % of the content of existing impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;
 - (iv) specialised optical uses;
 - (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
 - (vi) carriers used in a separation process; or
 - (vii) nuclear grade uses.

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- Change in particle size: The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials is to be considered as origin conferring.
- Standard materials: Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.
- Isomer separation: The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

ANNEX II

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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and subheading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture from materials of any heading
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1512	Sunflower seed oils and their fractions: — for technical or industrial uses other than the manufacture of foodstuffs for human consumption — other	Manufacture from materials of any heading, except that of the product Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: — Chemically-pure maltose and fructose — Other	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: — the weight of sugar used does not exceed 40 % of the weight of the final product or — the value of sugar used does not exceed 30 % of the ex-works price of the product
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: — the weight of sugar used does not exceed 40 % of the weight of the final product or — the value of sugar used does not exceed 30 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1806 10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <p>— Malt extract</p> <p>— Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final 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	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>— the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and</p> <p>— the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product</p>
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and — the weight of sugar used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2008	Products, other than: Nuts, not containing added sugar or spirits Peanut butter; mixtures based on cereals; palm hearts; maize (corn) Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	— Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and — the total combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 3 used are wholly obtained, — the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, — the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of subheading 2403 19, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Specific process(es) ⁽⁴⁾ or Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Specific process(es) ⁽⁴⁾ or Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 30	Pharmaceutical products	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 31	Fertilizers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</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>

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 37	Photographic or cinematographic goods	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Specific process(es) ⁽⁴⁾ or Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 39	Plastics and articles thereof	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned leather or Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms. — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes 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 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	(²) Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5007	Woven fabrics of silk or of silk waste	(²) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(²) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5208 to 5212	Woven fabrics of cotton	(²) Spinning of natural and/or man-made staple fibres combined with weaving

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
		or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	⁽²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
		Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5407 and 5408	Woven fabrics of man-made filament yarn	(²) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5512 to 5516	Woven fabrics of man-made staple fibres:	(²) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
5603 11 to 5603 14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from — directionally or randomly oriented filaments or — substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven
5603 91 to 5603 94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from — directionally or randomly oriented staple fibres and/or — chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered — Other	Manufacture from rubber thread or cord, not textile covered (²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	(²) Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	(²) Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing
Chapter 57	Carpets and other textile floor coverings:	(²) Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(²) Spinning of natural and/or man-made staple fibres combined with weaving or tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50 % of the ex-works price of the product
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	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <p>— Containing not more than 90 % by weight of textile materials</p> <p>— Other</p>	<p>Weaving</p> <p>Extrusion of man-made fibres combined with weaving</p>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	<p>(²)</p> <p>Weaving combined with dyeing or with coating or with laminating or with metalizing</p> <p>Jute fabric may be used as a backing.</p>
5905	<p>Textile wall coverings:</p> <p>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>— Other</p>	<p>Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing</p> <p>(²)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p>

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
		or Printing (as standalone operation)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>— Knitted or crocheted fabrics</p> <p>— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>— Other</p>	<p>(²) Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting or crocheting combined with rubberising or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Extrusion of man-made fibres combined with weaving</p> <p>Weaving, knitting or non-woven process combined with dyeing or with coating/rubberising or Yarn dyeing combined with weaving, knitting or non-woven process or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering or Flocking combined with dyeing or with printing or Printing (as standalone operation)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated: — Incandescent gas mantles, impregnated — Other	Manufacture from tubular knitted/crocheted gas mantle fabric Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	(²) Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 60	Knitted or crocheted fabrics	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50 % of the ex-works price of the product
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	⁽²⁾ ⁽³⁾ Knitting or crocheting combined with making-up including cutting of fabric ⁽²⁾ Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(2) (3) Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(3) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(2) (3) Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, 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	(2) (3) Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p> <p>— Other</p>	<p>(²) (³) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)</p> <p>(²) (³) Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)</p>
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>(³) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up preceded by printing (as standalone operation)</p> <p>(³) Weaving combined with making-up including cutting of fabric</p>

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	<p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>or</p> <p>Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>(³)</p> <p>Weaving combined with making-up including cutting of fabric</p>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <p>— Of felt, of nonwovens</p> <p>— Other:</p> <p>— Embroidered</p>	<p>(²)</p> <p>Non-woven fabric formation combined with making-up including cutting of fabric</p> <p>(²) (³)</p> <p>Weaving or knitting/crocheting combined with making-up including cutting of fabric</p> <p>or</p>

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	— Other	<p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>(²) (³) Weaving or knitting/crocheting combined with making-up including cutting of fabric</p>
6305	Sacks and bags, of a kind used for the packing of goods	<p>(²) Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric</p>
6306	<p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <p>— Of nonwovens</p> <p>— Other</p>	<p>(²) (³) Non-woven fabric formation combined with making-up including cutting of fabric</p> <p>(²) (³) Weaving combined with making-up including cutting of fabric</p>
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7106, 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification 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
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205

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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
7408	Copper wire	Manufacture: — From materials of any heading, except that of the product, and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: — From materials of any heading, except that of the product, and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture: — From materials of any heading, except that of the product, and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % of the ex-works price of the product

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 50 % of the ex-works price of the product
8425 to 8430	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8431</p> <p>or</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>
8444 to 8447	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8448</p> <p>or</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>

▼ **M7**

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8456 to 8465	Machine tools for working any material by removal of material Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal Lathes for removing metal Machine tools	Manufacture from materials of any heading, except that of the product and heading 8466 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8470 to 8472	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data Other office machines	Manufacture from materials of any heading, except that of the product and heading 8473 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501 to 8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525 to 8528	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 8529 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:	Manufacture from materials of any heading, except that of the product and heading 8538 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8542 31 to 8542 39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8544 to 8548	Insulated wire, cable (and other insulated electric conductors, optical fibre cables Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	<p>Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material</p> <p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p>	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	<p>Manufacture from materials of any heading, except that of the product or</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>
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	<p>Manufacture from materials of any heading, except that of the product or</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>

▼ M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9001 50	Spectacle lenses of other materials than glass	Manufacture from materials of any heading, except that of the product or Manufacture in which one of the following operations is made: — surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles — coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼M7

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 91	Clocks and watches 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
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

⁽¹⁾ For the special conditions relating to 'specific process(es)', see Introductory Notes 8.1 to 8.3.

⁽²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁽³⁾ See Introductory Note 7.

⁽⁴⁾ See Introductory Note 9.

▼ **M7***ANNEX III***TEXT OF THE ORIGIN DECLARATION**

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

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr. (1)) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjinë preferenciale (2) në përputhje me Rregullat kalimtare të origjinës.

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم (1)) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من (2) طبقاً لقواعد المنشأ الانتقالية.

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi (2) preferencijalnog porijekla u skladu sa prijelaznim pravilima porijekla.

Bulgarian version

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

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. (1)) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi (2) preferencijalnog podrijetla prema prijelaznim pravilima o podrijetlu.

Czech version

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

Danish version

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

Dutch version

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

▼ **M7****English version**

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

Estonian version

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

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. (1)) vátar, át um ikki nakað annað er tilskilað, eru hesar vøur upprunavørur (2) sambært skiftisreglunum um uppruna.

Finnish version

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

French version

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

German version

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

Georgian version

ამ დოკუმენტით წარმოდგენილი საქონლის ექსპორტიორი (საბაჟოორგანოს მიერ მინიჭებული ავტორიზაციის No.¹⁾ აცხადებს, რომეს საქონელი არის² შეღავათიანი წარმოშობის, გარდამავალი წარმოშობის წესების შესაბამისად, თუ სხვარ ამ არ არის პირდაპირ მითითებული.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησικής καταγωγής (2) σύμφωνα με τους μεταβατικούς κανόνες καταγωγής.

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'¹⁾ מצהיר כי מקורם של הטובין הללו המועדף ב. בהתאם לכללי המעבר, אלא אם כן צוין אחרת במפורש.²⁾

Hungarian version

A jelen okmányban szereplő termékek exportőre (vámfelhatalmazási szám: (1)) kijelentem, hogy eltérő egyértelmű jelzés hiányában a termékek az átmeneti származási szabályok szerint preferenciális (2) származásúak.

▼ M7**Icelandic version**

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

Italian version

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

Latvian version

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

Lithuanian version

Šiame dokumente nurodytų produktų eksportuotojas (muitinės leidimo Nr. (1)) deklaruoja, kad, jeigu aiškiai nenurodyta kitaip, šie produktai turi (2) lengvatinės kilmės statusą pagal pereinamojo laikotarpio kilmės taisyklės.

Macedonian version

Извозникот на производите што ги покрива овој документ (царинско одобрение бр. (1)) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со (2) преференцијално потекло, во согласност со предните правила за потекло.

Maltese version

L-esportatur tal-prodotti koperti minn dan id-dokument (awtorizzazzjoni tad-dwana nru..... (1)) jiddikjara li, hlief fejn indikat mod ieħor b'mod ċar, dawn il-prodotti huma ta' oriġini preferenzjali (2) skont ir-regoli ta' oriġini tranżitorji.

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. (1)) изјављује да су, осим ако је другачије изричито наведено, ови производи (2) преференцијалног поријекла, у складу са транзиционим правилима поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br. (1)) izjavljuje da su, osim ako je drugačije izričito navedeno, ovi proizvodi (2) preferencijalnog porijekla u skladu sa tranzicionim pravilima porijekla.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr..... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har preferanseopprinnelse i henhold til overgangsreglene for opprinnelse(2).

▼ **M7****Polish version**

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

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º..... (1)) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial (2) de acordo com as regras de origem transitórias.

Romanian version

Exportatorul produselor care fac obiectul prezentului document (autorizația vamală nr. (1)) declară că, exceptând cazul în care se indică altfel în mod clar, aceste produse sunt de origine preferențială (2) în conformitate cu regulile de origine tranzitorii.

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. (1)) изјављује да су, осим ако је другачије изричито наведено, ови производи (2) преференцијалног порекла, у складу са прелазним правилима о пореклу.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br..... (1)) izjavljuje da su, osim ako je drugačije izričito navedeno, ovi proizvodi (2) preferencijalnog porekla, u skladu sa prelaznim pravilima o poreklu.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia (1)) vyhlasuje, že pokiaľ nie je zreteľne uvedené inak, tieto výrobky majú v súlade s prechodnými pravidlami pôvodu preferenčný pôvod v (2).

Slovenian version

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n.º..... (1)) declara que, excepto donde se indique claramente lo contrario, estos productos son de origen preferencial..... (2) con arreglo a las normas de origen transitorias.

Swedish version

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

▼ **M7****Turkish version**

Bu belge kapsamındaki ürünlerin ihracatçısı (gümrük yetki No: (1)), aksi açıkça belirtilmedikçe, bu ürünlerin geçiş menşe kurallarına göre (2) tercihli menşeli olduğunu beyan eder.

Ukrainian version

Експортер продукції, на яку поширюється цей документ (митний дозвіл № (1)) заявляє, що, за винятком випадків, де це явно зазначено, ця продукція має (2) преференційне походження згідно з перехідними правилами походження.

.....

(Place and date) ⁽³⁾

.....

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

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

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

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

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

▼M7*ANNEX IV***SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND
APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****PRINTING INSTRUCTIONS**

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

▼ **M7**

MOVEMENT CERTIFICATE

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

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

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

▼ **M7**

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

NOTES

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

▼ **M7**

APPLICATION FOR A MOVEMENT CERTIFICATE

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

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

▼ M7**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 enable 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 those 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 those 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.

▼ **M7***ANNEX V***SPECIAL CONDITIONS CONCERNING PRODUCTS ORIGINATING IN
CEUTA AND MELILLA***Sole Article*

1. Providing they comply with the non-alteration rule of Article 14 of this Appendix, 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 products wholly obtained in Ceuta and Melilla are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Appendix; or
 - (ii) those products originate in North Macedonia or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of this Appendix;

(2) products originating in North Macedonia:

- (a) products wholly obtained in North Macedonia;
- (b) products obtained in North Macedonia, in the manufacture of which products other than products wholly obtained in North Macedonia are used, provided that:
 - (i) those products have undergone sufficient working or processing within the meaning of Article 4 of this Appendix; or
 - (ii) those products originate in Ceuta and Melilla or in the European Union, and they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of this Appendix.

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

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

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

▼ **M7***ANNEX VI***SUPPLIER'S DECLARATION**

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

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in applying Contracting Parties without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant applying Contracting Party(ies)] have been used in [indicate the name of the relevant applying Contracting Party(ies)] to produce these goods:

Description of the goods supplied ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾ ⁽³⁾
Total value			

2. All the other materials used in [indicate the name of the relevant applying Contracting Party(ies)] to produce those goods originate in [indicate the name of the relevant applying Contracting Party(ies)];

▼ M7

3. The following goods have undergone working or processing outside [indicate the name of the relevant applying Contracting Party(ies)] in accordance with Article 13 of this Appendix and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] ⁽⁴⁾
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽²⁾ The indications requested in those columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says Weaving combined with making-up including cutting of fabric may be used. If a manufacturer of such garments in an applying Contracting Party uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

⁽³⁾ 'Value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in [indicate the name of the relevant applying Contracting Party(ies)].

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁽⁴⁾ 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant applying Contracting Party(ies)], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] must be given per unit of the goods specified in the first column.

▼ **M7***ANNEX VII***LONG-TERM SUPPLIER'S DECLARATION**

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an applying Contracting Party without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, which are regularly supplied to ⁽¹⁾, declare that:

1. The following materials which do not originate in [indicate the name of the relevant applying Contracting Party(ies)] have been used in [indicate the name of the relevant applying Contracting Party(ies)] to produce these goods:

Description of the goods supplied ⁽²⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽³⁾	Value of non-originating materials used ⁽³⁾ ⁽⁴⁾
Total value			

2. All the other materials used in [indicate the name of the relevant applying Contracting Party(ies)] to produce those goods originate in [indicate the name of the relevant applying Contracting Party(ies)];

▼ **M7**

3. The following goods have undergone working or processing outside [indicate the name of the relevant applying Contracting Party(ies)] in accordance with Article 13 of this Appendix and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] ⁽⁵⁾

This declaration is valid for all subsequent consignments of those goods dispatched from.....

to ⁽⁶⁾

I undertake to inform ⁽¹⁾ immediately if this declaration is no longer valid.

(Place and date)
(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ Name and address of the customer.

⁽²⁾ When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽³⁾ The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says Weaving combined with making-up including cutting of fabric may be used. If a manufacturer of such garments in an applying Contracting Party uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

⁽⁴⁾ 'Value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in [indicate the name of the relevant applying Contracting Party(ies)].

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁽⁵⁾ 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant applying Contracting Party(ies)], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] must be given per unit of the goods specified in the first column.

⁽⁶⁾ Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 24 months, subject to the conditions laid down by the customs authorities of the applying Contracting Party where the long-term supplier's declaration is made out.



PROTOCOL 5

on mutual administrative assistance in customs matters

Article 1

Definitions

For the purposes of this Protocol:

- (a) ‘customs legislation’ shall mean any legal or regulatory provisions applicable in the territories of the European Community and former Yugoslav Republic of Macedonia, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) ‘applicant authority’ shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) ‘requested authority’ shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) ‘personal data’ shall mean all information relating to an identified or identifiable individual;
- (e) ‘operation in breach of customs legislation’ shall mean any violation or attempted violation of customs legislation.

Article 2

Scope

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

Article 3

Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

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2. At the request of the applicant authority, the requested authority shall inform it:

- (a) whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods;
- (b) whether goods imported into the territory of one of the Contracting Parties have been properly exported from 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, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4

Spontaneous assistance

The Contracting Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

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

▼B*Article 5***Delivery, Notification**

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

— to deliver any documents or

— to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

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

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with 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;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by

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supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.

3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

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

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.

2. This information may be in computerised form.

3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

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

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:

- (a) be likely to prejudice the sovereignty of former Yugoslav Republic of Macedonia or that of a Member State which has been requested to provide assistance under this Protocol; or
- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
- (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

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3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

*Article 10***Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Contracting Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Contracting Party that may supply them. To that end, Contracting Parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, 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. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

*Article 11***Experts and witnesses**

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



Article 12

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 those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of former Yugoslav Republic of Macedonia and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular 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 Protocol.

Article 14

Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:

- not affect the obligations of the Contracting Parties under any other international agreement or convention;
- be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States and former Yugoslav Republic of Macedonia; and shall
- not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and former Yugoslav Republic of Macedonia insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Contracting Parties shall consult each other to resolve the matter in the framework of the Stabilisation and Association Committee set up under Article 114 of the Stabilisation and Association Agreement.



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 REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the European Community, the Treaty establishing the European Coal and Steel Community, the Treaty establishing the European Atomic Energy Community, and the Treaty on European Union,

hereinafter referred to as ‘the Member States’, and of

the EUROPEAN 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 FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

of the other part,

meeting in Luxembourg on ... in the year 2001 for the signature of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia of the other part, hereinafter referred to as ‘the Agreement’, have adopted the following texts:

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the Agreement, its Annexes I—VII, namely:

Annex I	Imports into the former Yugoslav Republic of Macedonia of less sensitive industrial goods originating in the Community
Annex II	Imports into the former Yugoslav Republic of Macedonia of sensitive industrial goods originating in the Community
Annex III	EC Definition of ‘Baby beef’
Annex IV(a)	Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union (Zero-duty tariff) (referred to in Article 27(3)(a))
Annex IV(b)	Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union (Zero-duty tariff within tariff quotas) (referred to in Article 27(3)(b))
Annex IV(c)	Imports into the former Yugoslav Republic of Macedonia of agricultural products originating in the European Union (concessions within tariff quotas) (referred to in Article 27(3)(c))
Annex V(a)	Imports into the Community of fish and fisheries products originating in the former Yugoslav Republic of Macedonia
Annex V(b)	Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the Community
Annex V(c)	Imports into the former Yugoslav Republic of Macedonia of fish and fisheries products originating in the European Union (Zero-duty tariff within tariff quotas) (referred to in Article 28(2))
Annex VI	Establishment: ‘Financial services’
Annex VII	Intellectual, Industrial Commercial Property Rights

and the following Protocols:

Protocol 1	on textile and clothing products
Protocol 2	on steel products
Protocol 3	on trade between former Yugoslav Republic of Macedonia and the Community in processed agricultural products

▼B

Protocol 4 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation

Protocol 5 on mutual administrative assistance in customs matters

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of former Yugoslav Republic of Macedonia have adopted the texts of the joint declarations listed below and annexed to this Final Act:

Joint Declaration concerning Article 34 of the Agreement

Joint Declaration concerning Article 40 of the Agreement

Joint Declaration concerning Article 44 of the Agreement

Joint Declaration concerning Article 46 of the Agreement

Joint Declaration concerning Article 57 of the Agreement

Joint Declaration concerning Article 71 of the Agreement

Joint Declaration concerning Article 118 of the Agreement

The plenipotentiaries of the former Yugoslav Republic of Macedonia have taken note of the Declarations listed below and annexed to this Final Act:

Declaration by Community and its Member States concerning Articles 27 and 29

Declaration of the Community on Article 76

Done at Luxembourg, ...



JOINT DECLARATIONS

JOINT DECLARATION ON ARTICLE 34

The European Communities and the former Yugoslav Republic of Macedonia, aware of the impact that the sudden elimination of the 1 % fee applied for customs clearance purposes to imported goods could have on the budget of the latter, agree, as an exceptional measure, that the fee would be maintained until 1 January 2002 or until the entry into force of the Stabilisation and Association Agreement, whichever occurs first.

Should this fee, in the meantime, be reduced or eliminated vis-à-vis a third country, the former Yugoslav Republic of Macedonia undertakes to immediately apply the same treatment to goods of EC origin.

The content of this Joint Declaration is without prejudice to the position of the European Communities in the negotiations on the accession of the former Yugoslav Republic of Macedonia to the World Trade Organisation.

JOINT DECLARATION CONCERNING ARTICLE 40

Declaration of intent by the Contracting Parties on the trade arrangements between the States that emerged from the former Socialist Federal Republic of Yugoslavia:

1. The European Community and former Yugoslav Republic of Macedonia consider it essential for economic and trade cooperation between the States that emerged from the former Socialist Federal Republic of Yugoslavia to be reestablished as quickly as possible, as soon as political and economic circumstances permit.
2. The Community is prepared to grant cumulation of origin to the States that emerged from the former Socialist Federal Republic of Yugoslavia which have restored normal economic and trade cooperation as soon as the administrative cooperation needed for cumulation to work properly has been established.
3. With this in mind, former Yugoslav Republic of Macedonia declares its readiness to enter into negotiations as soon as possible in order to establish cooperation with other States that emerged from the former Socialist Federal Republic of Yugoslavia.

JOINT DECLARATION CONCERNING ARTICLE 44

It is understood that the notion ‘children’ is defined in accordance with national legislation of the host country concerned.

JOINT DECLARATION CONCERNING ARTICLE 46

It is understood that the notion ‘members of their family’ is defined in accordance with national legislation of the host country concerned.



JOINT DECLARATION CONCERNING ARTICLE 57

The Parties agree to seek the earliest possible implementation of Article 12(3)(b) of the Transport Agreement between the European Community and the former Yugoslav Republic of Macedonia, on a system of ecopoints through the conclusion of the relevant agreement, in the form of an exchange of letters, as soon as possible and at the latest by the conclusion of the Interim Agreement.

JOINT DECLARATION CONCERNING ARTICLE 71

The Parties agree that for the purpose of this Agreement, intellectual, industrial and commercial property includes in particular copyright, including the copyright in computer programmes, and neighbouring rights, the rights relating to databases, patents, industrial designs, trademarks and service marks, topographies of integrated circuits, geographical indications, including appellation of origins, as well as protection against unfair competition as referred to in Article 10a of the Paris Convention for the Protection of Industrial Property and protection of undisclosed information on know-how.

JOINT DECLARATION CONCERNING ARTICLE 118

- (a) For the purposes of the interpretation and practical application of the Agreement, the Parties agree that the cases of special urgency referred to in Article 118 of the Agreement mean cases of material breach of the Agreement by one of the two parties. A material breach of the Agreement consists of:
- repudiation of the Agreement not sanctioned by the general rules of international law;
 - violation of the essential elements of the Agreement set out in Article 2.
- (b) The Parties agree that the ‘appropriate measures’ referred to in Article 118 are measures taken in accordance with international law. If a Party takes a measure in a case of special urgency pursuant to Article 118, the other Party may avail itself of the dispute settlement procedure.



UNILATERAL DECLARATIONS

DECLARATION BY THE COMMUNITY AND ITS MEMBER STATES CONCERNING ARTICLES 27 AND 29

Considering that exceptional trade measures are granted by the European Community to countries participating or linked to the EU Stabilisation and Association Process including the former Yugoslav Republic of Macedonia on the basis of Council Regulation (EC) No 2007/2000 as amended, the European Community and its Member States declare:

- that, pursuant to Article 29(2) of this Agreement, those of the unilateral autonomous trade measures which are more favourable shall apply in addition to the contractual trade concessions offered by the Community in this Agreement as long as Regulation (EC) No 2007/2000 as amended applies;
- that, in particular, for the products covered by Chapters 7 and 8 of the Combined Nomenclature, for which the Common Customs Tariff provides for the application of *ad valorem* customs duties and a specific customs duty, the elimination shall apply also to the specific customs duty in derogation from the relevant provision of Article 27(1).

DECLARATION OF THE EUROPEAN COMMUNITY ON ARTICLE 76

As far as the readmission of nationals of other countries and of stateless persons by former Yugoslav Republic of Macedonia is concerned, the repatriation policy of the European Community is based on the following main elements:

- Priority is given to voluntary return;
- Repatriation into the country of origin is the overriding principle.