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► **B****AGREEMENT****between the European Economic Community and the Republic of Iceland**

(OJ L 301, 31.12.1972, p. 2)

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		Official Journal		
		No	page	date
► <u>M1</u>	Decision of the Joint Committee No 5/73	L 324	11	24.11.1973
► <u>M2</u>	Decision of the Joint Committee No 6/73	L 324	13	24.11.1973
► <u>M3</u>	Decision No 9/73 of the Joint Committee	L 347	19	17.12.1973
► <u>M4</u>	Decision No 10/73 of the Joint Committee of 12 December 1973	L 365	152	31.12.1973
► <u>M5</u>	Decision No 1/74 of the Joint Committee	L 224	22	13.8.1974
► <u>M6</u>	Decision No 3/74 of the Joint Committee of 31 October 1974	L 352	12	28.12.1974
► <u>M7</u>	Supplementary protocol to the Agreement between the European Economic Community and the Republic of Iceland	L 106	8	26.4.1975
► <u>M8</u>	Decision 1/75 of the Joint Committee of 2 December 1975	L 338	26	31.12.1975
► <u>M9</u>	Decision 2/75 of the Joint Committee of 2 December 1975	L 338	28	31.12.1975
► <u>M10</u>	Decision 1/76 of the Joint Committee of 12 April 1976	L 215	6	7.8.1976
► <u>M11</u>	Agreement in the form of an exchange of letters amending Protocol 6 to the Agreement between the European Economic Community and the Republic of Iceland - Amendments to be made to Protocol 6 to the Agreement between the European Economic Community and the Republic of Iceland	L 217	2	10.8.1976
► <u>M12</u>	Agreement in the form of an exchange of letters amending Table I annexed to Protocol 2 to the Agreement between the European Economic Community and the Republic of Iceland	L 298	16	28.10.1976
► <u>M13</u>	Decision No 2/76 of the Joint Committee	L 328	18	26.11.1976
► <u>M14</u>	Decision No 3/76 of the Joint Committee	L 328	24	26.11.1976
► <u>M15</u>	Agreement in the form of an exchange of letters amending Annex A to Protocol 1 to the Agreement between the European Economic Community and the Republic of Iceland	L 338	8	7.12.1976
► <u>M16</u>	Joint Committee Decision No 1/77 of 19 December 1977	L 346	2	29.12.1977
► <u>M17</u>	Joint Committee Decision No 1/78 of 6 December 1978	L 376	8	30.12.1978
► <u>M18</u>	Agreement in the form of an exchange of letters amending the Agreement between the European Economic Community and the Republic of Iceland	L 123	2	19.5.1980
► <u>M19</u>	Joint Committee Decision No 1/80 of 30 May 1980	L 257	5	1.10.1980
► <u>M20</u>	Joint Committee Decision No 2/80 of 30 May 1980	L 257	26	1.10.1980

► <u>M21</u>	Joint Committee Decision No 3/80	L 385	8	31.12.1980
► <u>M22</u>	Joint Committee Decision No 1/81 of 27 May 1981	L 247	6	31.8.1981
► <u>M23</u>	Joint Committee Decision No 2/81 of 27 May 1981	L 247	20	31.8.1981
► <u>M24</u>	Joint Committee Decision No 3/81 of 27 May 1981	L 247	36	31.8.1981
► <u>M25</u>	Joint Committee Decision No 4/81 of 27 May 1981	L 247	55	31.8.1981
► <u>M26</u>	Joint Committee Decision No 1/82 of 16 September 1982	L 382	30	31.12.1982
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► <u>M30</u>	Decision No 1/85 of the EEC-Iceland Joint Committee of 10 June 1985	L 301	6	15.11.1985
► <u>M31</u>	EEC-Iceland Joint Committee Decision No 2/85 of 5 December 1985	L 47	20	25.2.1986
► <u>M32</u>	Decision No 1/86 of the EEC-Iceland Joint Committee of 20 March 1986	L 134	12	21.5.1986
► <u>M33</u>	Decision No 2/86 of the EEC-Iceland Joint Committee of 20 June 1986	L 199	16	22.7.1986
► <u>M34</u>	Decision No 3/86 of the EEC-Iceland Joint Committee of 1 December 1986	L 100	32	11.4.1987
► <u>M35</u>	Decision No 1/87 of the EEC-Iceland Joint Committee of 1 July 1987	L 236	6	20.8.1987
► <u>M36</u>	Decision No 2/87 of the EEC-Iceland Joint Committee of 30 November 1987	L 388	24	31.12.1987
► <u>M37</u>	Decision No 3/87 of the EEC-Iceland Joint Committee of 25 February 1988	L 100	8	19.4.1988
► <u>M38</u>	Decision No 1/88 of the EEC-Iceland Joint Committee of 25 February 1988	L 180	2	9.7.1988
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► <u>M42</u>	Decision No 5/88 of the EEC-Iceland Joint Committee of 16 December 1988	L 381	10	31.12.1988
► <u>M43</u>	Supplementary Protocol to the Agreement between the European Economic Community and the Republic of Finland concerning the elimination of existing and prevention of new quantitative restrictions affecting exports or measures having equivalent effect	L 295	9	13.10.1989
► <u>M44</u>	Decision No 1/90 of the EEC-Iceland Joint Committee of 15 May 1990	L 176	6	10.7.1990
► <u>M45</u>	Decision No 5/90 of the EEC-Iceland Joint Committee of 18 June 1980	L 187	16	19.7.1990
► <u>M46</u>	Decision No 3/90 of the EEC-Iceland Joint Committee of 18 June 1990	L 199	6	30.7.1990
► <u>M47</u>	Decision No 2/90 of the EEC-Iceland Joint Committee of 15 May 1990	L 210	10	8.8.1990
► <u>M48</u>	Decision No 4/90 of the EEC-Iceland Joint Committee of 18 June 1990	L 210	30	8.8.1990

► <u>M49</u>	Decision No 1/91 of the EEC-Iceland Joint Committee of 18 September 1991	L 311	14	12.11.1991
► <u>M50</u>	Decision No 2/91 of the EEC-Iceland Joint Committee of 18 September 1991	L 311	15	12.11.1991
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► <u>M53</u>	Decision No 1/93 of the EEC-Iceland Joint Committee of 20 January 1993	L 43	40	20.2.1993
► <u>M54</u>	Decision No 2/93 of the EEC-Iceland Joint Committee of 27 January 1993	L 283	31	18.11.1993
► <u>M55</u>	Decision No 3/93 of the EEC-Iceland Joint Committee of 26 April 1993	L 52	5	23.2.1994
► <u>M56</u>	Decision No 4/93 of the EEC-Iceland Joint Committee of 5 July 1993	L 52	17	23.2.1994
► <u>M57</u>	Decision No 1/94 of the EC-Iceland Joint Committee of 8 March 1994	L 204	62	6.8.1994
► <u>M58</u>	Decision No 2/94 of the EEC-Iceland Joint Committee of 21 December 1994	L 235	18	4.10.1995
► <u>M59</u>	Additional protocol to the Agreement between the European Economic Community and the Republic of Iceland consequent on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union	L 34	34	13.2.1996
► <u>M60</u>	Decision No 1/96 of the EC-Iceland Joint Committee of 19 December 1996	L 195	101	23.7.1997
► <u>M61</u>	Decision No 2/2005 of the EC-Iceland Joint Committee of 22 December 2005	L 131	1	18.5.2006
► <u>M62</u>	Decision of the EU-Iceland Joint Committee No 1/2016 of 17 February 2016	L 72	66	17.3.2016
► <u>M63</u>	Decision No 1/2021 of the EU-Iceland Joint Committee of 16 July 2021	L 381	1	27.10.2021

Corrected by:

- **C1** Corrigendum, OJ L 19, 25.1.1986, p. 64 (21984A1211(07))

▼B

AGREEMENT

between the European Economic Community and the Republic of Iceland

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF ICELAND,

of the other part,

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

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

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

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

TO CONCLUDE THIS AGREEMENT:

Article 1

The aim of this Agreement is:

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

▼B*Article 2*

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

- (i) which fall within Chapters 25 to 99 of the Brussels Nomenclature, excluding the products listed in Annex I;
- (ii) which are specified in Protocols Nos 2 and 6, with due regard to the arrangements provided for in those Protocols.

Article 3

1. No new customs duty on imports shall be introduced in trade between the Community and Iceland.

2. The Community as originally constituted and Ireland shall progressively abolish customs duties on imports in accordance with the following timetable:

- (a) on 1 April 1973 each duty shall be reduced to 80 % of the basic duty;
- (b) four further reductions of 20 % each shall be made on:

1 January 1974,

1 January 1975,

1 January 1976,

1 July 1977.

3. The basic duty to which the successive reductions provided for in this Article and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.

If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in the previous subparagraph.

4. The reduced duties calculated in accordance with this Article and ►M7 Protocols No 1 and No 2 ◄ shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►M7 ——— ◄, as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, this Article and ►M7 Protocols No 1 and No 2 ◄ shall be applied, with rounding to the fourth decimal place.

▼B*Article 4*

1. On the dates indicated Iceland shall reduce customs duties on imports from the Community as originally constituted and from Ireland to the rates of the various basic duties applicable on 1 March 1970 specified below.

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

2. After 1 January 1974 Iceland shall continue to reduce customs duties in respect of Denmark ►M7 ————— ◀ and the United Kingdom in accordance with the timetable shown in paragraph 1.

Article 5

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

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

2. Iceland may temporarily retain, with due regard to the conditions of Article 19, customs duties of a fiscal nature on the products specified in Annex II.

When production is started in Iceland of a product of like kind to one of those listed in Annex II, the duty to which the latter product is subject must be reduced to the level which would have been reached if that duty had been reduced in accordance with the timetable contained in Article 4 (1) since the entry into force of the Agreement. If in respect of third countries a customs duty lower than the duty of a fiscal nature is introduced, the tariff reductions shall be made on the basis of the former duty.

Subsequent reductions shall be made in accordance with the timetable laid down in Article 4 (1).

3. Denmark, Ireland ►M7 ————— ◀ and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty upon implementation of Article 38 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►M7 ————— ◀.

▼B*Article 6*

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

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

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

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

(a) by 1 January 1974 at the latest each charge shall be reduced to 60 % of the rate applied on 1 January 1972;

(b) three further reductions of 20 % each shall be made on:

1 January 1975,

1 January 1976,

1 July 1977.

Article 7

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

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

2. Iceland may retain the system of export levy on fish products applicable on 1 January 1972, which is set out in Annex III.

Any changes must not alter the character or aims of the system. The Joint Committee shall be notified beforehand of any changes.

Article 8

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

Article 9

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

Article 10

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

▼B

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee provided for in Article 30.

Article 11

Protocol No 3 lays down the rules of origin.

Article 12

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

▼M18*Article 12a*

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

▼B*Article 13*

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

2. The Community shall abolish quantitative restrictions on imports on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports not later than 1 January 1975.

Iceland shall abolish quantitative restrictions on imports and any measures having an effect equivalent to quantitative restrictions on imports not later than 1 January 1975.

▼M43*Article 13a*

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

2. Quantitative restrictions on exports and any measures having equivalent effect shall be abolished on 1 January 1990, except for those applied on 1 January 1989 to products listed in Protocol 7 which shall be eliminated in accordance with the provisions of the said Protocol.

▼M43*Article 13b*

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

▼B*Article 14*

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 27.10, 27.11, 27.12, ex 27.13 (paraffin wax, micro-crystalline wax, or bituminous shale and other mineral waxes) and 27.14 of the Brussels Nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event the Community shall take due account of the interests of Iceland; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 32.

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

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

Article 15

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

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

3. The Contracting Parties shall examine, under the conditions set out in Article 33, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Article 16

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

Article 17

Protocol No 6 lays down the special provisions applicable to imports of certain fish products into the Community.

▼B*Article 18*

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

Article 19

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

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

Article 20

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

Article 21

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

Article 22

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

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

▼B*Article 23*

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

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

Article 24

1. The following are incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Iceland:
 - (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;
 - (ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof;
 - (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

Article 25

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

- (i) the partial or total reduction in the importing Contracting Party, as provided for in the Agreement, of customs duties and charges having equivalent effect levied on the product in question; and
- (ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party; the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

▼ M43*Article 25a*

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

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

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Contracting Party, that Contracting Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

▼ B*Article 26*

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 28.

Article 27

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

▼ M43*Article 28*

1. In the event of a Contracting Party subjecting imports or exports of products liable to give rise to the difficulties referred to in Articles 25, 25a and 27 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 23 to 27, before taking the measures provided for therein or, in cases to which paragraph 3 (e) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties. In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

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

▼ **M43**

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

- (a) As regards Article 24, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 24 (1).

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

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

- (b) As regards Article 25, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

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

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

- (c) As regards Article 25a, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Joint Committee. With regard to subparagraph (ii) of Article 25a, the threat of shortage shall be duly evidenced by appropriate quantitative and price indicators.

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

- (d) As regards Article 26, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.

- (e) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 25, 25a, 26 and 27 and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

▼B*Article 29*

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

Article 30

1. A Joint Committee is hereby established which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.
2. For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.
3. The Joint Committee shall adopt its own rules of procedure.

Article 31

1. The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Iceland, on the other.
2. The Joint Committee shall act by mutual agreement.

Article 32

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.
2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

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

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

Article 33

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

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

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

▼B*Article 34*

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

Article 35

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

Article 36

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

Article 37

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, ►**M7** Icelandic and Italian ◀ languages, each of these texts being equally authentic.

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

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

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

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

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

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundertzweiundsiebzig.

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

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

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

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▼B

Gjört í Bruxelles, tuttugasta og annan dag júlímánaðar nítjánhundrað sjöttíu og tvö.

▼ B

På Ráðei for De europæiske Fællesskabers vine

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità Europee

Namens de Raad van de Europese Gemeenschappen

▼ M7

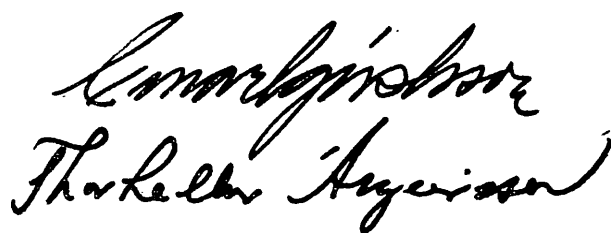
▼ B



Jean P. Willmann

E. P. Willmann

Fyrir hönd Lýðveldisins Íslands



▼B*ANNEX 1***List of products referred to in Article 2 of the Agreement**

Brussels Nomenclature heading No	Description
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. other: (a) Ovalbumin and lactalbumin: 1. dried (for example, in sheets, scales, flakes, powder) 2. other
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
54 01	Flax, raw or processed but not spun: flax tow and waste (including pulled or garnetted rags)
57 01	True hemp ('Cannabis sativa'), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)

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ANNEX II

Icelandic Customs Tariff heading No	Description	Rate of duty %
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:	
01	— Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	5
09	— Other	1 Ikr/ 1 000 kg
25.02.00	Unroasted iron pyrites	10
25.03.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10
25.04.00	Natural graphite	20
25.06.00	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	20
25.07.00	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No 68.07; mullite; chamotte and dinas earths	15
25.08.00	Chalk	20
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk:	
10	— Uground:	
	— Other	20
20	— Ground:	
	— Other	20
25.11.00	Natural barium sulphate (barytes); natural barium carbonate (wither-ite), whether or not calcined, other than barium oxide	20
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:	
09	— Other	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
09	— Other	20
25.14.00	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	20
25.15.00	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2 . 5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	20
25.18.00	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	20
25.19.00	Natural magnesium carbonate (magnesite), fused magnesia, dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure	20
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:	
	— Gypsum and anhydrite:	
11	— Gypsum, unworked, whether or not ground	10
19	— Other	20
20	— Other	20
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement:	
09	— Other	20
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide:	
09	— Other	20
25.24.00	Asbestos	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
25.26.00	Mica, including splittings; mica waste	20
25.27.00	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	20
25.28.00	Natural cryolite and natural chiolite	20
25.30.00	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight	20
25.31.00	Felspar, leucite, nepheline and nepheline syenite; fluorspar	20
25.32.00	Mineral substances n.e.s.	20
26.01	Metallic ores and concentrates and roasted iron pyrites:	
10	— Roasted iron pyrites (pyrites cinders), whether or not agglomerated	10
20	— Iron ores and concentrates, non-agglomerated	10
25	— Iron ore agglomerates (sinters, pellets, briquettes, etc.)	10
30	— Copper ores and concentrates	10
35	— Nickel ores and concentrates	10
40	— Aluminium ores and concentrates	10
45	— Lead ores and concentrates	10
50	— Zinc ores and concentrates	10
55	— Tin ores and concentrates	10
60	— Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more by weight	10
65	— Chromium ores and concentrates	10
70	— Tungsten ores and concentrates	10
75	— Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium	10
80	— Ores and concentrates of uranium or thorium	10
85	— Other base metal ores and concentrates	10
90	— Ores and concentrates of precious metals	10

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Icelandic Customs Tariff heading No	Description	Rate of duty %
26.02.00	Slag, dross, scalings and similar waste from the manufacture of iron or steel	10
26.04.00	Other slag and ash, including kelp	10
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
10	— Anthracite, whether or not pulverized, but not agglomerated	2 Ikr/ 1 000 kg
20	— Other coal, whether or not pulverized, but not agglomerated	2 Ikr/ 1 000 kg
30	— Briquettes, ovoids and similar solid fuels manufactured from coal	2 Ikr/ 1 000 kg
27.02	Lignite, whether or not agglomerated:	
10	— Lignite, whether or not pulverized, but not agglomerated	2 Ikr/ 1 000 kg
20	— Agglomerated lignite	2 Ikr/ 1 000kg
27.03	Peat (including peat litter), whether or not agglomerated:	
10	— Peat, whether or not compressed into bales, but not agglomerated	2 Ikr/ 1 000kg
20	— Agglomerated peat	2 Ikr/ 1 000 kg
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:	
10	— Coke and semi-coke of coal: retort carbon	2 Ikr/ 1 000 kg
20	— Coke and semi-coke of lignite or peat	2 Ikr/ 1 000 kg
27.06.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products:	
	— Net tar and the like for the manufacture of nets, subject to compliance with definition and decision of the Ministry of Finance	2
	— Other	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:	
10	— Benzole	15
20	— Toluole	15
30	— Xylole	15
40	— Other	15
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
10	— Pitch, obtained from coal tar or from other mineral tars	20
20	— Pitch coke	20
27.09.00	Petroleum oils and oils obtained from bituminous minerals, crude	35 aurar/ 100 kg
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
— Motor spirit, including aviation spirit:		
11	— Aviation spirit	15
19	— Other	50
20	— Spirit type jet fuel	15
— Other light oils and preparations:		
31	— White spirit	15
39	— Other	15
— Kerosene, including kerosene type jet fuel:		
41	— Kerosene refined as fuel for lamps	15
42	— Jet fuel	15
49	— Other	15
50	— Other medium oils and preparations	10

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Icelandic Customs Tariff heading No	Description	Rate of duty %
60	— Gas oils	35 aurar/ 100 kg
70	— Fuel oils	35 aurar/ 100 kg
	— Lubricating oils, other heavy oils and preparations:	
81	— Lubricating oils and greases	2
82	— Rust preventives and rust penetrating oils	20
89	— Other:	
	— Impregnating materials for fishing gear	2
	— Other	10
27.11	Petroleum gases and other gaseous hydrocarbons:	
	— Liquefied propane and butane:	
11	— In packings of 1 kg or more	2
19	— Other	20
20	— Liquefied gaseous hydrocarbons, other than propane and butane	20
30	— Petroleum gases and other gaseous hydrocarbons in the gaseous state	20
27.12.00	Petroleum jelly	20
27.13.00	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	15
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:	
10	— Petroleum coke	20
20	— Other	20
27.15.00	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	35
27.16.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	35
27.17.00	Electric current	2

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Icelandic Customs Tariff heading No	Description	Rate of duty %
28.01	Halogens (fluorine, chlorine, bromine and iodine):	
10	— Chlorine	18
20	— Fluorine, bromine and iodine	18
28.02.00	Sulphur, sublimed or precipitated; colloidal sulphur	18
28.03.00	Carbon (including carbon black)	18
28.04	Hydrogen, rare gases and other non-metals:	
	— Oxygen, nitrogen, hydrogen and rare gases:	
19	— Other	7
20	— Selenium, tellurium, phosphorus, arsenic, silicon and boron	18
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:	
10	— Mercury	18
20	— Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof	18
28.06.00	Hydrochloric acid and chlorosulphoric acid	18
28.08.00	Sulphuric acid; oleum	10
28.10.00	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	18
28.12.00	Boric oxide and boric acid	18
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):	
02	— Sulphur trioxide	18
09	— Other	18
28.14.00	Halides, oxyhalides and other halogen compounds of non-metals	18
28.15.00	Sulphides of non-metals; phosphorus trisulphide	18
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
10	— Sodium hydroxide (caustic soda), solid	10
20	— Sodium hydroxide in aqueous solution	10
30	— Potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	— Potassium hydroxide (caustic potash)	10
	— Other	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
28.18.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	18
28.19.00	Zinc oxide and zinc peroxide	18
28.20	Aluminium oxide and hydroxide; artificial corundum:	
10	— Aluminium oxide	18
20	— Aluminium hydroxide	18
30	— Artificial corundum	18
28.21.00	Chromium oxides and hydroxides	18
28.22.00	Manganese oxides	18
28.23.00	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃	18
28.24.00	Cobalt oxides and hydroxides; commercial cobalt oxides	18
28.25.00	Titanium oxides	15
28.27.00	Lead oxides; red lead and orange lead	18
28.28.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	18
28.29.00	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	18
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides:	
01	— Calcium chloride	10
09	— Other:	
	— Bromides, oxybromides; iodides and oxyiodides	18
	— Other	14
28.31.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	18
28.32.00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	18
28.35.00	Sulphides; polysulphides	18
28.36.00	Dithionites, including those stabilized with organic substances, sulphoxylates	18
28.37.00	Sulphites and thiosulphates	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
28.38	Sulphates (including alums) and persulphates:	
10	— Sodium sulphate, sodium hydrogen sulphate and sodium pyro-sulphate	18
20	— Other	18
28.39	Nitrites and nitrates:	
01	— Sodium nitrate	10
09	— Other	18
28.40.00	Phosphites, hypophosphites and phosphates	18
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:	
10	— Neutral sodium carbonate	10
20	— Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate	18
28.43.00	Cyanides and complex cyanides	18
28.44.00	Fulminates, cyanates and thiocyanates	18
28.45.00	Silicates; commercial sodium and potassium silicates	18
28.46.00	Borates and perborates	18
28.47.00	Salts of metallic acids (for example, chromates, permanganates, stannates)	18
28.48.00	Other salts and peroxysalts of inorganic acids, but not including azides	18
28.49.00	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	18
28.50.00	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	18
28.51.00	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50	18
28.52.00	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
28.54.00	Hydrogen peroxide (including solid hydrogen peroxide)	18
28.55.00	Phosphides, whether or not chemically defined	18
28.56	Carbides, whether or not chemically defined:	
10	— Calcium carbide	18
20	— Other	18
28.57.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	18
28.58.00	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	18
29.01	Hydrocarbons:	
10	— Ethylene	18
20	— Propylene	18
30	— Butylenes, butadienes and methylbutadienes	18
	— Other acyclic hydrocarbons:	
49	— Other	18
50	— Cyclohexane	18
60	— Benzene:	
	— Subject to compliance with further definition and decision of the Ministry of Finance	15
	— Other	18
70	— Toluene:	
	— Subject to compliance with further definition and decision of the Ministry of Finance	15
	— Other	18
75	— Xylenes:	
	— Subject to compliance with further definition and decision of the Ministry of Finance	15
	— Other	18
80	— Styrene	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85	— Ethylbenzene:	
	— Subject to compliance with further definition and decision of the Ministry of Finance	15
	— Other	18
90	— Other cyclic hydrocarbons:	
	— Aromatic hydrocarbons, subject to compliance with further definition and decision of the Ministry of Finance	15
	— Other	18
29.02	Halogenated derivatives of hydrocarbons:	
10	— Vinyl chloride (chloroethylene)	18
20	— Trichloroethylene	18
30	— Tetrachloroethylene	18
40	— Other	18
29.03.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	18
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Methyl alcohol (methanol)	18
20	— Propyl or isopropyl alcohols (propanols)	18
30	— Butyl alcohols (butanols)	18
40	— Octyl alcohols (octanols)	18
50	— Ethylene glycol (ethanediol)	35
60	— Other	18
29.05.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.06	Phenols and phenol-alcohols:	
10	— Phenol (hydroxybenzene) and its salts	18
20	— Cresols and their salts	18
30	— Other	18
29.07.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	18
29.08.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Ethylene oxide (oxiran)	14
20	— Propylene oxide	14
30	— Other	14
29.10.00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:	
01	— Formaldehyde and formalin	10
09	— Other	18
29.12.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No 29.11	18
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Acetone	18
20	— Ethyl methyl ketone	18
30	— Other	18
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Acetic acid and its salts	18
20	— Esters of acetic acid	18
30	— Methacrylic acid and its salts and esters	18
	— Other:	
49	— Other	18
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Maleic anhydride	18
20	— Phthalic anhydride	18
30	— Dioctyl orthophthalates	18
40	— Esters of terephthalic acid	18
50	— Other	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
29.16.00	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.19.00	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.21.00	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
29.22.00	Amine-function compounds	18
29.23.00	Single or complex oxygen-function amino-compounds	18
29.24.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins	18
29.25.00	Carboxamide-function compounds; amide function compounds of carbonic acid	18
29.26.00	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine)	18
29.27	Nitrile-function compounds:	
10	— Acrylonitrile	18
20	— Other	18
29.28.00	Diazo-, azo- and azoxy-compounds	18
29.29.00	Organic derivatives of hydrazine or of hydroxylamine	18
29.30.00	Compounds with other nitrogen-functions	18
29.31.00	Organo-sulphur compounds	18
29.33.00	Organo-mercury compounds	18
29.34.00	Other organo-inorganic compounds	18
29.35	Heterocyclic compounds; nucleic acids:	
10	— Lactams	18
20	— Other	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
29.36.00	Sulphonamides	18
29.37.00	Sultones and sultams	18
29.38.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	18
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:	
10	— Insulin	18
20	— Pituitary (anterior) and similar hormones	18
30	— Adrenal cortical hormones	18
40	— Other	18
29.41.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	18
29.42.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	18
29.43.00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42	18
29.44	Antibiotics:	
10	— Penicillins and their derivatives	10
20	— Streptomycins and their derivatives	10
30	— Tetracyclines and their derivatives	10
40	— Other	10
29.45.00	Other organic compounds	18
30.01.00	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	15
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:	15
10	— Antisera and microbial vaccines	15
20	— Other	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
30.03	Medicaments (including veterinary medicaments):	
	— Containing antibiotics or derivatives thereof:	
11	— Registered pharmaceutical specialities	15
12	— Unregistered pharmaceutical specialities	15
19	— Other	15
	— Containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof:	
21	— Registered pharmaceutical specialities	15
22	— Unregistered pharmaceutical specialities	15
29	— Other	15
	— Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics:	
31	— Registered pharmaceutical specialities	15
32	— Unregistered pharmaceutical specialities	15
39	— Other	15
	— Other:	
41	— Registered pharmaceutical specialities	15
42	— Unregistered pharmaceutical specialities	15
44	— Medicated sweets	70
49	— Other	15
30.04.00	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	35
30.05.00	Other pharmaceutical goods	35
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:	
	— Other fertilizers, not elsewhere specified; goods of the present Chapter in tablets, lozenges or similar prepared forms or in packings of a gross weight not exceeding 10 kg:	
41	— Fertilizers in retail packings of 10 kg or less and fertilizers in tablets and similar prepared forms	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
32.04.00	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
	— Catechu and the like for colouring fishing gear	2
	— Other	15
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:	
10	— Synthetic organic dyestuffs (including pigment dyestuffs)	15
20	— Other	15
32.06.00	Colour lakes	15
32.07.00	Other colouring matter; inorganic products of a kind used as luminophores	15
32.08.00	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	15
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:	
	— Other, including distempers:	
42	— Stamping foils	30
32.10.00	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	35
32.13	Writing ink, printing ink and other inks:	
10	— Printing ink	10
20	— Other	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
33.01.00	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils	30
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:	
01	— Taste improving substances for industrial use	20
02	— Odoriferous substances for industrial use	20
09	— Other	20
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:	
02	— Face powders	100
04	— Perfumes	100
06	— Shaving creams and depilatories	100
08	— Lipsticks	100
12	— Perfumery, cosmetics and toilet preparations put up in sets	100
13	— Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	40
19	— Other	100
34.03.00	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	2
34.04.00	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	20
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04:	
03	— Shoe polishes and leather polishes	80
04	— Metal polishes	20
09	— Other	80

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Icelandic Customs Tariff heading No	Description	Rate of duty %
34.07.00	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental way' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms	35
35.02.00	Albumins, albuminates and other albumin derivatives	25
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:	
09	— Other	70
35.04.00	Peptones and other protein substances (excluding enzymes of heading No 35.07) and their derivatives; hide powder, whether or not chromed	25
35.05.00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25
35.07.00	Enzymes; prepared enzymes not elsewhere specified or included:	
	— Rennet	10
	— Other	18
36.01.00	Propellent powders	18
36.02.00	Prepared explosives, other than propellent powders	35
36.04.00	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators	35
36.06.00	Matches (excluding Bengal matches)	100
36.08.00	Ferro-cerium, and other pyrophoric alloys in all forms; articles of combustible materials:	
	— Ferro-cerium and other pyrophoric alloys in all forms	100
	— Other	80
37.01	Photographic plates and film in the fiat, sensitized, unexposed, of any, material other than paper, paperboard or cloth:	
01	— X-ray films and plates, unexposed	30
02	— Film in the fiat, and plates	35
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
37.02	Film in rolls, sensitized, unexposed, perforated or not:	
01	— X-ray films	30
02	— Cinematograph films	35
03	— Films, 15 cm or wider	35
04	— Phototypesetting film	35
09	— Other	35
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed:	
01	— Phototypesetting paper in rolls	35
09	— Other	35
37.04.00	Sensitized plates and film, exposed but not developed, negative or positive	35
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:	
09	— Other	35
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive:	
01	— Consisting only of sound track	35
09	— Other	50 lkr/kg
37.08.00	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	35
38.01.00	Artificial graphite; colloidal graphite, other than suspensions in oil	25
38.03.00	Activated carbon; activated natural mineral products; animal black, including spent animal black	25
38.05.00	Tall oil	25
38.06.00	Concentrated sulphite lye	25
38.07.00	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)	25
38.08.00	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products:	
01	— Methyl-alcohol, unpurified	25
02	— Acetone oil	25
09	— Other	25
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers):	
10	— Disinfectants	20
20	— Insecticides	20
30	— Fungicides	20
40	— Weed-killers (herbicides)	20
50	— Other: — Parasiticide dips, subject to compliance with further definition and decision of the Ministry of Finance — Anti-sprouting products, subject to compliance with further definition and decision of the Ministry of Finance — Other	20 20 25
38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:	
01	— Soldering and welding materials	14
09	— Other	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
38.14.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	25
38.15.00	Prepared rubber accelerators	25
38.16.00	Prepared culture media for development of micro-organisms	25
38.17.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	25
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
10	— Compound catalysts	25
20	— Refractory cements, mortars and similar compositions	25
	— Other:	
31	— Brake fluid and anti-freezing preparations	35
32	— Mineral preparations for road-marking	20
34	— 'Carbons' for making of 'carbon' brushes	21
35	— Reagents	25
36	— Compound hardening agents	50
37	— Naphthenates	25
38	— Preparations for tanning	50
39	— Nitrited salts	50
41	— Ion exchangers	50
42	— Liquid polychlorodiphenyls, liquid chloroparaffins, mixed polyethylene glycols	50
43	— Emulsifiers	50
44	— Compounded extenders and surface-worked extenders for paints	25
45	— Chemical preparations used in metal plating by electrolysis	50
46	— Fusible ceramic Firing testers	25
47	— Ammoniacal gas liquors and spent oxide produced in coal gas purification	25
49	— Other	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):	
10	— Ion exchangers	15
	— Phenoplasts:	
	— In primary forms:	
21	— Solutions, emulsions and pastes	15
22	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
25	— Other	30
	— In other forms, including waste and scrap:	
29	— Other:	
	— Waste and scrap	15
	— Other	30
	— Aminoplasts:	
	— In primary forms:	
31	— Solutions, emulsions and pastes	15
32	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
35	— Other	30
	— In other forms, including waste and scrap:	
39	— Other:	
	— Waste and scrap	15
	— Other	30
	— Alkyds and other polyesters:	
	— In primary forms:	
41	— Solutions, emulsions and pastes	15
42	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
44	— Corrugated plates	30

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Icelandic Customs Tariff heading No	Description	Rate of duty %
45	— Other — In other forms, including waste and scrap:	30
47	— Tubes with a bursting point of 80 kg/cm ² or more	25
49	— Other: — Waste and scrap — Other	15
	— Polyamides: — In primary forms:	
51	— Solutions, emulsions and pastes	15
52	— Other — In the form of plates, sheets, film, foil or strip:	15
54	— Other — In other forms, including waste and scrap:	30
56	— Tubes with a bursting point of 80 kg/cm ² or more	25
59	— Other: — Waste and scrap — Other	15
	— Polyurethanes: — In primary forms:	
61	— Solutions, emulsions and pastes	15
62	— Blocks, expanded and uncut	15
63	— Other — In other forms, including waste and scrap:	15
65	— Tubes with a bursting point of 80 kg/cm ² or more	25
69	— Other: — Waste and scrap — Other	15
	— Epoxide resins: — In primary forms:	
71	— Solutions, emulsions and pastes	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
72	— Other	15
79	— In other forms, including waste and scrap:	
	— Waste and scrap	15
	— Other	30
	— Silicones:	
	— In primary forms:	
81	— Solutions, emulsions and pastes	15
82	— Other	15
89	— Other:	
	— Profile shapes, tubes and monofil	25
	— Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or marked, of a thickness of 0.4 mm or less	15
	— Sheets, foil, plates, casings and the like, not printed, transparent or opaque, of a thickness exceeding 0.4 mm up to and including 1 mm	20
	— Other	30
	— Other condensation, polycondensation or polyaddition products:	
	— In primary forms:	
	— Solutions, emulsions and pastes:	
91	— Polyethers	15
92	— Other	15
	— Other:	
93	— Polyethers	15
94	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
96	— Other	30
99	— Other:	
	— Waste and scrap	15
	— Other	30

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	
01	— Ion exchangers	15
	— Polyethylene:	
	— In primary forms:	
11	— Solutions, emulsions and pastes	10
12	— Other	10
	— In the form of plates, sheets, film, foil or strip:	
16	— Other	40
19	— In the form of waste or scrap	10
	— Polypropylene:	
	— In primary forms:	
21	— Solutions, emulsions and pastes	15
22	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
24	— Other	40
	— In other forms, including waste and scrap:	
29	— Other:	
	— Waste and scrap	15
	— Other	40
	— Polystyrene and its copolymers:	
	— In primary forms:	
31	— Solutions, emulsions and pastes	21
	— Other:	
32	— Expandable	21
33	— Other	21
	— In the form of plates, sheets, film, foil or strip:	
	— Plates:	
37	— Other	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39	— In the form of waste or scrap	21
	— Polyvinyl chloride:	
	— In primary forms:	
41	— Solutions, emulsions and pastes	15
42	— Other	15
	— In the form of monofil, seamless tubes, rods, sticks or profile shapes:	
43	— Tubes with a bursting point of 80 kg/cm ² or more	25
45	— In the form of plates, tiles, or strip of the types used for flooring	35
	— In the form of plates, sheets, strip, film or foil (other than those of subheading 45):	
46	— Of the types used for wall covering	40
48	— Corrugated plates	15
51	— Plates for photoengravings	7
52	— Other	40
54	— In the form of waste or scrap	15
	— Copolymers of vinyl chloride and vinyl acetate:	
	— In primary forms:	
56	— Solutions, emulsions and pastes	15
57	— Other	15
	— In the form of monofil, seamless tubes, rods, sticks or profile shapes:	
58	— Tubes with a bursting point of 80 kg/cm ² or more	25
62	— In the form of plates, tiles or strip of the types used for flooring	35
	— In the form of plates, sheets, strip, film or foil (other than those of subheading 62):	
63	— Of the types used for wall covering	40
65	— Corrugated plates	15
66	— Plates for photoengravings	7
67	— Other	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
69	— In the form of waste or scrap	15
	— Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:	
	— In primary forms:	
71	— Solutions, emulsions and pastes	15
72	— Other	15
	— In other forms, including waste and scrap:	24
79	— Other:	
	— Waste and scrap	15
	— Other	40
	— Polyvinyl acetate:	
81	— Solutions, emulsions and pastes	15
82	— Blocks, lumps, granules, flakes or powder	15
89	— Other:	
	— Waste and scrap	15
	— Other	40
	— Other polymerization or copolymerization products:	
	— In primary forms:	
91	— Solutions, emulsions and pastes	15
92	— Other	15
	— In the form of plates, sheets, film, foil or strip:	
94	— Other	40
	— In the form of monofil, seamless tubes, rods, sticks or profile shapes:	
95	— Tubes with a bursting point of 80 kg/cm or more	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre:	
	— Regenerated cellulose:	
11	— In primary forms	15
	— In other forms:	
	— Plates, sheets, film, foil or strip:	
14	— Other:	
	— Adhesive tape	25
	— Other	30
19	— Other:	
	— Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
	— Other	30
	— Cellulose nitrates:	
	— Non-plasticized:	
	— In primary forms:	
21	— Collodions, collodion wool and gun-cottons	15
29	— Other	15
	— Plasticized:	
	— In primary forms:	
31	— Solutions, emulsions and pastes	15
32	— Other	15
	— In other forms:	
	— Plates, sheets, film, foil or strip:	
35	— Other:	
	— Adhesive tape	25
	— Other	30

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39	— Other: — Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
	— Other	30
	— Cellulose acetates:	
	— Non-plasticized:	
41	— Solutions, emulsions and pastes	15
49	— Other	15
	— Plasticized:	
	— In primary forms:	
51	— Solutions, emulsions and pastes	15
52	— Other	15
	— In other forms:	
	— Plates, sheets, film, foil or strip:	
55	— Other:	
	— Adhesive tape	25
	— Other	30
59	— Other: — Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
	— Other	30
	— Other chemical derivatives of cellulose:	
	— Non-plasticized:	
61	— Solutions, emulsions and pastes	15
69	— Other	15
	— Plasticized:	
	— In primary forms:	
71	— Solutions, emulsions and pastes	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
72	— Other	15
	— In other forms:	
83	— Other:	
	— Adhesive tape	25
	— Other	30
89	— Other:	
	— Binding agents for the manufacture of fishing gear, subject to compliance with further definition and decision of the Ministry of Finance	2
	— Other	30
90	— Vulcanized fibre	21
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):	
01	— Unworked solutions, powder, blocks, lumps and waste	15
09	— Other:	
	— Profile shapes, tubes and monofil	25
	— Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or worked, of a thickness of 0.4 mm or less	15
	— Other	30
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber):	
01	— Unworked solutions, powder, blocks, lumps and waste	15
09	— Other:	
	— Profile shapes, tubes and monofil	25
	— Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or worked, of a thickness of 0.4 mm or less	15
	— Adhesive tape	25
	— Other	30

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Icelandic Customs Tariff heading No	Description	Rate of duty %
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:	
10	— Alginic acid, its salts and esters — Other:	15
21	— In primary forms	15
29	— Other: — Profile shapes, tubes and monofil — Sheets, foil, plates, casings and the like, undyed (transparent), unfigured and not printed or worked, of a thickness of 0.4 mm or less — Other	25 15 30
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06:	
12	— Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures: — Milk containers: — Milk churns of 10 litres or more — Other	10 20
25	— Sanitary or toilet articles	80
30	— Ornamental articles and objects of personal adornment — Office or school supplies:	100
36	— Stencils and sheets for multi-copying	70
39	— Other — Articles for electric lighting:	70
48	— Shades and globes for street lights	35
49	— Other	70
50	— Roller blinds, Venetian blinds and similar articles and parts thereof — Other:	70
62	— Household articles	100
64	— Wall plates, cast in mould	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
65	— Watch glasses and watch bracelets	50
68	— Handles	30
72	— Articles specially intended for ships	25
73	— Tools, n.e.s.	25
74	— Articles for nursing and medical purposes	35
76	— Fittings and sealing materials for pipes and machines, small articles for machines and technical use	25
78	— Bolts, nuts, washers and the like	25
99	— Other:	
	— Water press-weight apparatus	35
	— Glass panes	50
	— Cut artificial bait for hand-line sea fishing	4
	— Fence posts	10
	— Globes and glasses for navigational lights and buoy lights	25
	— Studs for marking street crossings	35
	— Other	70
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:	
10	— Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex	21
20	— Natural rubber other than latex	21
30	— Other:	
	— Plates obviously made for the manufacture of soles for shoes	10
	— Other	21
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils:	
10	— Polybutadiene-styrene latex, whether or not pre-vulcanized	21
20	— Other synthetic rubber latex, whether or not pre-vulcanized	21

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Icelandic Customs Tariff heading No	Description	Rate of duty %
30	— Polybutadiene (BR)	21
40	— Polychlorobutadiene (CR)	21
50	— Polybutadiene-styrene (SBR)	21
60	— Butyl rubber (HR)	21
70	— Other synthetic rubbers; factice derived from oils	21
40.03.00	Reclaimed rubber	25
40.04.00	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	21
40.05.00	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch:	
	— For the manufacture of shoes, if obviously specially made for such use	7
	— Other	21
40.06.00	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	21
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber:	
02	— Floor coverings	35
03	— Rods, profile shapes and strip	25
09	— Other	35
40.09	Piping and tubing, of unhardened vulcanized rubber:	
01	— Pipes and tubes with a bursting point of 50 kg/cm ² or more	7
09	— Other	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
40.10.00	Transmission, conveyor or elevator belts or belting, of vulcanized rubber	25
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:	
10	— New pneumatic tyres of a kind normally used on motor cars	40
20	— New pneumatic tyres of a kind normally used on buses or lorries	40
40	— New pneumatic tyres of a kind normally used on motor cycles (including motor scooters) or bicycles	40
50	— Inner tubes	40
	— Other, including retreaded tyres:	
61	— Tyres of all types, used	35
69	— Other	40
40.12.00	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber	35
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber:	
01	— Diving suits	20
03	— Protective clothing for radiologists, with lead lining	35
40.14	Other articles of unhardened vulcanized rubber:	
04	— Machine packings and draught excluders	25
05	— Articles for technical use	25
06	— Handtools, n.e.s.	25
07	— Articles specially made for ships	25
08	— Doors	30
19	— Other:	
	— Sliced artificial bait for handline sea-fishing	4
	— Rings for preserving tins	25
	— Other	70

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Icelandic Customs Tariff heading No	Description	Rate of duty %
40.15.00	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
	— For the manufacture of shoes, if obviously specially made for such use	15
	— Other	25
40.16	Articles of hardened rubber (ebonite and vulcanite):	
01	— Sanitary and hygienic articles	35
09	— Other	70
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06 or 41.08:	
20	— Other:	
	— For soles and insoles, if obviously intended for such use	10
	— Other	14
41.06.00	Chamois-dressed leather	14
41.08.00	Patent leather and imitation patent leather; metallized leather	14
41.10.00	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	14
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:	
03	— Watch straps	50
04	— Gloves for radiologists	35
05	— Welders' gloves, protective aprons and sleeves, of leather	7
42.05	Other articles of leather or of composition leather:	
01	— Leather welts for the manufacture of shoes, if obviously processed for such special use	10
02	— Handles	30
03	— Articles for medical treatment	35
09	— Other	65

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Icelandic Customs Tariff heading No	Description	Rate of duty %
42.06.00	Articles made from gut (other than silk-worm gut), from gold-beater's skin, from bladders or from tendons	65
43.04	Artificial fur and articles made thereof:	
01	— Artificial fur	30
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust:	
10	— Fuel wood in logs, in billets, in twigs or in faggots	30
20	— Wood waste, including sawdust	30
44.02.00	Wood charcoal (including shell and nut charcoal), agglomerated or not	30
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
10	— Pulp wood	25
20	— Sawlogs and veneer logs, of coniferous species	25
30	— Sawlogs and veneer logs, of non-coniferous species	25
	— Other:	
41	— Scaffolding poles and posts for fish-drying purposes	2
42	— Fencing posts	10
43	— Telegraph and electric line poles	25
49	— Other	25
44.04	Wood, roughly squared or half-squared, but not further manufactured:	
10	— Of coniferous species	25
20	— Other	25
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:	
	— Of coniferous species:	
11	— Deck planks of Oregon-pine, pitch-pine or Douglas fir, 75 × 125 mm or over	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
19	— Other	25
	— Other:	
21	— Of oak	15
22	— Of beech	20
23	— Of birch or maple	20
24	— Of mahogany	20
25	— Of teak	20
29	— Other	20
44.07.00	Railway or tramway sleepers of wood	25
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like:	
10	— Pulpwood in chips or particles	25
	— Other:	
22	— Wooden sticks suitable for the manufacture of walking sticks, umbrella handles, tool handles and the like	25
23	— Drawn wood	30
29	— Other	25
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders:	
10	— Compressed fibre building board (hardboard)	20
20	— Other	30
44.12.00	Wood wool and wood flour	25
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:	
	— Of coniferous species:	
11	— Deck planks of Oregon-pine, pitch-pine or Douglas fir, 75 x 125 mm or over	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
19	— Other	25
	— Other:	
29	— Other	30
44.14.00	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	18
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:	
10	— Plywood consisting solely of sheets of wood	30
20	— Blockboard, laminboard, battenboard and similar laminated wood products	30
30	— Other	30
44.16.00	Cellular wood panels, whether or not faced with base metal	30
44.17.00	'Improved' wood, in sheets, blocks or the like	30
44.18.00	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:	
	— Veneer sheets of a thickness exceeding 15 mm	20
	— Other	30
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves:	
09	— Other	25
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:	
02	— Shoe lasts	7
09	— Other	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
44.26.00	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	7
44.28	Other articles of wood:	
85	— Steering wheels	25
86	— Saddle trees and horse-collars	35
91	— Joiner's benches	7
92	— Handles	30
93	— Wooden pins	35
95	— Small articles and similar products for fitting, pressing or embossing with various articles	70
99	— Other	70
45.01.00	Natural cork, unworked, crushed, granulated or ground; waste cork	21
45.02.00	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	21
45.03	Articles of natural cork:	
01	— Cork floats for fishing nets	2
03	— Cork stoppers	35
09	— Other	40
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:	
01	— Cork articles for shoe manufacture	21
02	— Cork in plates or rolls	35
03	— Machine packings, tubes and the like, of cork	25
05	— Cork for bottle caps	35
09	— Other	60

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Icelandic Customs Tariff heading No	Description	Rate of duty %
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:	
03	— Plaits and similar products; strips	25
09	— Other: — Mats for packing purposes, subject to compliance with further definition and decision of the Ministry of Finance — Other	20 60
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No 46.02; articles of loofah:	
02	— Straps and handles of plaiting materials	30
09	— Other	100
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:	
10	— Mechanical wood pulp	14
20	— Chemical wood pulp, dissolving grades	14
30	— Chemical wood pulp, soda or sulphate, unbleached	14
40	— Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades)	14
50	— Chemical wood pulp, sulphite, unbleached	14
60	— Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades)	14
70	— Semi-chemical wood pulps	14
80	— Pulp, other than wood pulp	14

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Icelandic Customs Tariff heading No	Description	Rate of duty %
47.02.00	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	14
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets:	
80	— Other paper and paperboard:	
	— Cigarette paper	70
	— Wall and floor paperboard	21
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:	
10	— Kraft paper, creped or crinkled, whether or not embossed or perforated	20
30	— Other creped or crinkled paper, whether or not embossed or perforated	20
	— Other:	
42	— Paper and paperboard, patterned or embossed	20
49	— Other	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:	
10	— Printing or writing paper	7
20	— Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives)	20
	— Tarred, bituminized or asphalted paper and paperboard:	
31	— Corrugated roofing felt	15
	— Other:	
45	— Wallpaper	35
46	— Insulating board	30
48	— Paperboard for printing blocks	7
51	— Materials for machine packings	25
59	— Other:	
	— Adhesive paper	7
	— Other	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
48.08.00	Filter blocks, slabs and plates, of paper pulp	25
48.10.00	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	70
48.11.00	Wallpaper and lincrusta; window transparencies of paper	35
48.12.00	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	35
48.13.00	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	7
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:	
01	— Envelopes, unprinted	30
02	— Envelopes, printed	50
03	— Paper stationery in boxes, wallets and the like	50
09	— Other	30
48.15	Other paper and paperboard, cut to size or shape:	
20	— Gummed or adhesive paper in strips or rolls	4
	— Other:	
31	— Rolls for calculating machines, telegraphs and the like	35
32	— Writing paper, stencil paper and drawing paper, imprinted	7
33	— Filtering sheets, cut to shape	25
39	— Other:	
	— Cylinders (containers made from paper)	25
	— Other	30
48.20.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
10	— Cards for punched-card machines, whether or not in strips — Trays, dishes, plates, cups and the like:	15
29	— Other — Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen: paper under garments:	70
39	— Other — Other:	70
51	— Tubes and machine packings, articles for technical use and similar small articles for machines	25
52	— Cards for graphs and sheets and rolls for self-recording apparatus	15
54	— Paper for echo sounders	4
58	— Dress patterns	25
59	— Other	70
50.01.00	Silk-worm cocoons suitable for reeling	14
50.02.00	Raw silk (not thrown)	14
50.03.00	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	21
53.08.00	Yarn of fine animal hair (carded or combed), not put up for retail sale	20
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed:	
01	— Cotton waste	25
55.06	Cotton yarn, put up for retail sale:	
01	— Sewing twine	15
09	— Other	15

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Icelandic Customs Tariff heading No	Description	Rate of duty %
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):	
20	— Coir (coconut fibres) and coir waste, including pulled or garnetted rags and ropes: — Furniture stuffing, in sheets	25
30	— Other fibres and waste of such fibres, including pulled or garnetted rags and ropes: — Furniture stuffing, in sheets	25
57.10.00	Woven fabrics of jute or of other textile bast fibres of heading No 57.03:	
	— Wrapping fabrics	2
	— Canvas and tarpaulin cloth	5
	— Other	20
57.11.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	
	— Wrapping fabrics of true hemp	2
	— Canvas and tarpaulin cloth of true hemp	15
	— Other	20
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:	
01	— Wadding	25
03	— Other articles of wadding	25
09	— Other	25
59.02	Felt and articles of felt, whether or not impregnated or coated:	
	— Other:	
21	— Felt	25
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:	
02	— Shoe laces	30
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:	
01	— Bookbinding cloth, painting canvas, canvas and the like for the manufacture of shoes, coated with gum or amylaceous substances and the like	15
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
01	— Insulating and wrapping adhesive tape	25
59.10.00	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	35
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods:	
01	— Hospital bed sheeting	35
02	— Insulating tape	25
09	— Other	20
59.13.00	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	20
59.14.00	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	18
59.15.00	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:	
— Fire hoses		30
— Other		35
59.16.00	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	25
59.17.00	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
62.05	Other made up textile articles (including dress patterns):	
01	— Shoe laces	30
04	— Watch straps	50
05	— Sealing materials for window panes	35
07	— Tanks of a volume over 50 litres:	
	— Tanks of a volume of over 300 litres	35
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material:	
01	— Boots	25
02	— Ski and skate boots	50
03	— Overshoes and waders	50
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:	
01	— Uppers, except counters and toecaps	45
09	— Other	11
64.06.00	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	65
65.01.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	30
65.02.00	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	30
65.04.00	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	65
65.06	Other headgear, whether or not lined or trimmed:	
01	— Protective helmets	7
09	— Other	65
65.07.00	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	30

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Icelandic Customs Tariff heading No	Description	Rate of duty %
66.01.00	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	45
66.02.00	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	25
66.03.00	Parts, fittings, trimmings and accessories of articles falling within heading No 66.01 or 66.02	25
67.01.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No 05.07 and worked quills and scapes)	100
67.02.00	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	100
67.03.00	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	70
67.04.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	100
68.03.00	Worked slate and articles of slate, including articles of agglomerated slate	35
68.04.00	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	7
68.06.00	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	25
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):	
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
68.09.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	35
68.10	Articles of plastering material:	
01	— For buildings	35
02	— For concrete moulds	80
09	— Other	80
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
01	— For buildings	35
02	— Corrugated roofing sheets	15
09	— Other	80
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:	
01	— Machine packings of fabricated asbestos, of mixtures with a basis of asbestos and the like	25
09	— Other	25
68.14.00	Friction material (segment, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	25
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:	
01	— Household utensils	100
03	— Flower-pots for planting (which dissolve in the earth)	20
09	— Other	80
69.01.00	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earth (for example, kieselguhr, tripolite or diatomite)	14

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Icelandic Customs Tariff heading No	Description	Rate of duty %
69.02.00	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01	14
69.03.00	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No 69.01	14
69.04.00	Building bricks (including flooring blocks, support or filler tiles and the like)	35
69.05.00	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	35
69.07.00	Unglazed setts, flags and paving, hearth and wall tiles	35
69.08.00	Glazed setts, flags and paving, hearth and wall tiles	35
69.09.00	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	35
69.10.00	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	80
69.11.00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	100
69.12.00	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	100
69.14.00	Other articles	70
70.01.00	Waste glass (cullet); glass in the mass (excluding optical glass)	18
70.03.00	Glass in balls, rods and tubes, unworked (not being optical glass)	18
70.04.00	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	18
70.05.00	Unworked drawn or blown glass (including flashed glass), in rectangles	18

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Icelandic Customs Tariff heading No	Description	Rate of duty %
70.06.00	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	18
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like:	
09	— Other	50
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:	
01	— Glass ampoules	35
09	— Other	35
70.18.00	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	50
70.19.00	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains	100
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
10	— Yarns, slivers and rovings	20
20	— Fabrics, including narrow fabrics	30
	— Other:	
31	— Glass fibre, unspun, including foil or flakes	35
32	— For insulation	35
39	— Other	35
70.21	Other articles of glass:	
01	— Fishing net floats	2
09	— Other	70

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Icelandic Customs Tariff heading No	Description	Rate of duty %
71.01.00	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	20
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
10	— Rough diamonds, unsorted	20
20	— Sorted industrial diamonds, whether or not worked	20
30	— Sorted diamonds, other than industrial diamonds, rough or simply sawn, cleaved or bruted	20
40	— Other diamonds	20
50	— Other precious or semi-precious stones	20
71.03.00	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	20
71.04.00	Dust and powder of natural or synthetic precious or semi-precious stones	20
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:	
10	— Unwrought	20
20	— Other	20
71.06.00	Rolled silver, unworked or semi-manufactured	20
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	
	— Non-monetary:	
11	— Gold bullion	20
19	— Other	20
20	— Monetary	20
71.08.00	Rolled gold on base metal or silver, unworked or semi-manufactured	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:	
10	— Platinum and platinum alloys, unwrought	20
20	— Other metals of the platinum group and alloys thereof, unwrought	20
30	— Platinum and other metals of the platinum group and alloys thereof, semi-manufactured	20
71.10.00	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	20
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal:	
10	— Of gold, excluding sweepings containing other precious metals	20
20	— Other	20
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12:	
01	— Knives, spoons, forks and the like, of silver or rolled silver	60
09	— Other	60
71.14	Other articles of precious metal or rolled precious metal:	
01	— For technical use	35
09	— Other	60
71.15.00	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	60
73.01.00	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	2
73.02	Ferro-alloys:	
10	— Ferro-manganese	2
20	— Ferro-silicon	2
30	— Other	2
73.03	Waste and scrap metal of iron or steel:	
10	— Of pig or cast iron	2
20	— Of alloy steel	2
30	— Other	2

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Icelandic Customs Tariff heading No	Description	Rate of duty %
73.04.00	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	2
73.05	Iron or steel powders; sponge iron or steel:	
10	— Iron or steel powders, including spronge iron powder	2
20	— Sponge iron or steel, not in powder form	2
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:	
10	— Puddled bars and pilings; blocks, lumps and similar forms	2
20	— Ingots	2
73.07.00	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	2
73.08.00	Iron or steel coils for re-rolling	2
73.09.00	Universal plates of iron or steel	2
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:	
	— Wire rod:	
11	— Wire rod more than 6 mm in thickness	7
12	— Concrete reinforcing bars 13 mm and thinner	35
13	— Wire rod, 6 mm and thinner:	
	— Used in the manufacture of nails, subject to compliance with further definition and decision of the Ministry of Finance	7
	— Other	25
19	— Other	2
	— Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded:	

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Icelandic Customs Tariff heading No	Description	Rate of duty %
21	— Concrete reinforcing bars	35
29	— Other — Other:	2
31	— Hollow mining drill steel	25
39	— Other	2
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:	
10	— U, I or H sections, not further worked than hot-rolled or extruded, of less than 80 mm	2
20	— U, I or H sections, not further worked than hot-rolled or extruded, 80 mm or more; angles, shapes and sections, not further worked than forged	2
30	— Other angles, shapes and sections, not further worked than hot-rolled or extruded	2
40	— Angles, shapes and sections, not further worked than cold-formed or cold-finished	2
50	— Other angles, shapes and sections	2
60	— Sheet piling	2
73.12.00	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	2
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
10	— Rolled but not further worked, of a thickness of more than 4.75 mm	2
20	— Rolled but not further worked, of a thickness of 3 mm or more but not more than 4.75 mm	2
30	— Rolled but not further worked, of a thickness of less than 3 mm — Other:	2
51	— Corrugated sheets (roofing sheets)	15
59	— Other	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
73.14	Iron or steel wire, whether or not coated, but not insulated:	
01	— Welding wire	7
02	— Wire, 6 mm and thinner	18
09	— Other	18
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14:	
10	— Ingots of high carbon steel	2
11	— Ingots of stainless or heat-resisting steel	2
12	— Ingots of other alloy steel	2
13	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of high carbon steel	2
14	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of stainless or heat-resisting steel	2
15	— Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of other alloy steel	2
20	— Coils for re-rolling, of high carbon steel	2
21	— Coils for re-rolling, of stainless or heat-resisting steel	2
22	— Coils for re-rolling, of other alloy steel	2
30	— Wire rod of high carbon steel	2
31	— Wire rod of stainless or heat-resisting steel	2
32	— Wire rod of other alloy steel	2
40	— Bars and rods (excluding wire rod) and hollow mining drill steel, of high carbon steel	2
41	— Bars and rods (excluding wire rod) and hollow mining drill steel, of stainless or heat-resisting steel	2

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Icelandic Customs Tariff heading No	Description	Rate of duty %
42	— Bars and rods (excluding wire rod) and hollow mining drill steel, of other alloy steel	2
50	— Angles, shapes and sections, of high carbon steel	2
51	— Angles, shapes and sections, of stainless or heat-resisting steel	2
52	— Angles, shapes and sections, of other alloy steel	2
60	— Universal plates	2
61	— Sheets and plates, rolled but not further worked, more than 4-75 mm in thickness, of high carbon steel	2
62	— Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of stainless or heat-resisting steel	2
63	— Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of other alloy steel	2
64	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of high carbon steel	2
65	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of stainless or heat-resisting steel	2
66	— Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of other alloy steel	2
67	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of high carbon steel	2
68	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of stainless or heat-resisting steel	2
69	— Sheets and plates, rolled but not further worked, less than 3 mm in thickness, of other alloy steel	2
70	— Other sheets and plates, of high carbon steel	2
71	— Other sheets and plates, of stainless or heat-resisting steel	2

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Icelandic Customs Tariff heading No	Description	Rate of duty %
72	— Other sheets and plates, of other alloy steel	2
80	— Hoop and strip, of high carbon steel	2
81	— Hoop and strip, of stainless or heat-resisting steel	2
82	— Hoop and strip, of other alloy steel	2
90	— Wire of high carbon steel	2
91	— Wire of stainless or heat-resisting steel	2
92	— Wire of other alloy steel	2
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for joining or fixing rails:	
10	— Rails	10
20	— Other	10
73.17.00	Tubes and pipes, of cast iron	35
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:	
	— ‘Seamless’ tubes and pipes; blanks for tubes and pipes:	
11	— Pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance	2
19	— Other:	
	— Blanks for tubes and pipes	25
	— Other	35
	— Other:	
21	— Pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance	2
22	— Conduits for electric wiring	25
29	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
73.19.00	High-pressure hydro-electric conduits of steel, whether or not reinforced	35
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:	
01	— For high-pressure conduits, subject to compliance with further definition and decision of the Ministry of Finance	25
	— Other:	
02	— Of cast iron	25
03	— Of stainless steel	25
09	— Other	25
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods:	
02	— Milk churns of 10 litres or more	10
73.24.00	Containers, of iron or steel, for compressed or liquefied gas	25
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:	
01	— Wire ropes of 0.5 cm in diameter or less	20
02	— Wire ropes of more than 0.5 cm in diameter	2
09	— Other	35
73.26.00	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	15
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel:	
01	— Reinforcing netting for concrete	35
02	— Netting (also coated with plastic materials) of wire of 2 mm thickness or more (BWG 13)	10
03	— Cloth	20
04	— Expanded metal	14
09	— Other	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
73.29	Chain and parts thereof, of iron or steel:	
01	— Chain of which the cross-sectional dimension of the links is 10 mm or more	4
02	— Skid chain, protective chain and parts thereof, for motor vehicles and equipment	35
03	— Transmission chain for machinery	25
09	— Other	25
73.30.00	Anchors and grapnels and parts thereof, of iron or steel	4
73.32.00	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers including spring washers of iron or steel	25
73.33.00	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel	50
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel:	
01	— Dressmaker's pins	50
09	— Other	50
73.35	Springs and leaves for springs, of iron or steel:	
35	01 —	For furniture
09	— Other	35
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	
	— Cooking apparatus and plate warmers:	
11	— Ranges and stoves, burning coal and other solid fuel	35
12	— Ranges and stoves, burning liquid fuel	35
13	— Gas stoves and gas ranges	35
14	— Plate warmers	35
20	— Other apparatus	35
30	— Parts	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool: pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
	— Domestic articles and parts thereof; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:	
11	— Of stainless steel	100
12	— Iron or steel wool	25
19	— Other	100
	— Sanitary ware for indoor use and parts thereof:	
23	— Articles for nursing and medical purposes	35
29	— Other	80
73.40	Other articles of iron or steel:	
10	— Iron castings in the rough state	7
20	— Steel castings in the rough state	7
30	— Iron or steel forgings and stampings, in the rough state	7
	— Other:	
47	— Fence posts	10
50	— Articles specially intended for ships	25
52	— Ground cable muffs	25
53	— Boiler fire tubes, dished endplates for boilers and other pressure vessels	7
54	— Brush holders	70
56	— Clips and clamps for hoses made of plastic materials, rubber, textile materials and the like; locking devices for transmission and conveyor belts	70
59	— Other	70

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Icelandic Customs Tariff heading No	Description	Rate of duty %
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:	
10	— Copper matte; cement copper (precipitated copper)	4
20	— Copper waste and scrap	4
30	— Unrefined copper	4
40	— Refined copper, including copper alloys	4
74.02.00	Master alloys	4
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
01	— Bars, rods, angles, shapes and sections	4
02	— Wire	15
03	— Welding wire	7
74.04.00	Wrought plates, sheets and strip, of copper, of a thickness of more than 0.15 mm	4
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:	
01	— Foil for radiator tubes and printed circuits	7
09	— Other	25
74.06.00	Copper powders and flakes	4
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:	
01	— Of phosphor-bronze casing metal, not processed	4
09	— Other	25
74.08.00	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	25
74.10.00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	35
74.11.00	Gause, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper:	
— Expanded metal	14	
— Other	20	

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Icelandic Customs Tariff heading No	Description	Rate of duty %
74.15.00	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles of copper; washers (including spring washers) of copper	25
74.16.00	Springs, of copper	25
74.17.00	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	70
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:	
10	— Domestic articles and parts thereof	100
20	— Sanitary ware for indoor use and parts thereof	80
74.19	Other articles of copper:	
02	— Articles specially intended for ships	25
04	— Articles of copper or copper alloys not further worked than roughly formed	7
06	— Chain and parts thereof	60
09	— Other	70
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:	
10	— Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy	4
20	— Nickel waste and scrap	4
30	— Unwrought nickel	4
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:	
01	— Bars and rods, angles, shapes and sections	4
02	— Wire	15
75.03.00	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	4

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Icelandic Customs Tariff heading No	Description	Rate of duty %
75.04.00	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	25
75.05.00	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	4
75.06	Other articles of nickel:	
02	— Sanitary ware	80
03	— Domestic articles	100
09	— Other	70
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:	
01	— Bars, rods, angles, shapes and sections	4
02	— Welding wire	7
09	— Other	15
76.03	Wrought plates, sheets and strip, of aluminium:	
01	— Corrugated or formed plates for buildings	15
76.04.00	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm:	
	— Material for milk bottle caps	14
	— Other	25
76.05.00	Aluminium powders and flakes	4
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:	
01	— Profile pipes for forging, subject to compliance with further definition and decision of the Ministry of Finance	4
09	— Other	25
76.07.00	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:	
01	— Milk churns of 10 litres or more	10
03	— Collapsible tubes	25
76.11.00	Containers, of aluminium, for compressed or liquefied gas	25
76.12.00	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	35
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium:	
10	— Domestic articles and parts thereof	100
20	— Sanitary ware for indoor use and parts thereof	80
76.16	Other articles of aluminium:	
01	— Net floats	2
04	— Nails, tacks, screws and the like	25
05	— Articles specially intended for ships	25
06	— Anodes	4
08	— Articles of aluminium not further worked than roughly formed	7
	— Gauze, cloth, grill, netting, reinforcing fabric and similar articles:	51
13	— Netting (also coated with plastic materials) of wire of 2 mm thickness or more (BWG 13)	20
14	— Cloth	35
15	— Other	35
16	— Expanded metal	14
19	— Other	70

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Icelandic Customs Tariff heading No	Description	Rate of duty %
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:	
10	— Magnesium waste and scrap	11
20	— Unwrought magnesium	11
77.02.00	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium:	
	— Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	25
	— Other	35
77.04	Beryllium, unwrought or wrought, and articles of beryllium:	
10	— Unwrought beryllium; beryllium waste and scrap	35
20	— Wrought beryllium and articles of beryllium	35
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:	
10	— Lead waste and scrap	4
20	— Unrefined lead	4
30	— Refined lead, excluding lead alloys	4
40	— Lead alloys	4
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire:	
01	— Bars, rods, angles, shapes and sections	4
02	— Wire	15
78.03.00	Wrought plates, sheets and strip, of lead	4
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g/m ² ; lead powders and flakes:	
01	— Powders	4
09	— Other	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
78.05.00	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	25
78.06	Other articles of lead:	52
02	— Articles specially intended for ships	25
09	— Other:	
	— Collapsible tubes	25
	— Other	35
79.01	Unwrought zinc; zinc waste and scrap:	
10	— Zinc waste and scrap	4
20	— Unwrought zinc	4
79.02	Wrought bars, rods, angles, shapes and sections, of zinc: zinc wire:	
01	— Bars, rods, angles, shapes and sections	4
02	— Wire	7
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:	
10	— Wrought plates, sheets and strip, of zinc; zinc foil	4
20	— Zinc powders, dust (blue powder) and flakes	4
79.04.00	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	25
79.06	Other articles of zinc:	
01	— Nails, tacks, screws and the like	35
02	— Sanitary ware	80
03	— Domestic articles	100
04	— Anodes	4
05	— Fabricated building components	60
09	— Other:	
	— Collapsible tubes	25
	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
80.01	Unwrought tin; tin waste and scrap:	
10	— Tin waste and scrap	4
20	— Unwrought tin	4
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:	
01	— Bars, rods (including soldering tin), angles, shapes and sections	4
02	— Wire	15
80.03.00	Wrought plates, sheets and strip, of tin	4
80.04.00	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes	4
80.05.00	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	25
80.06	Other articles of tin:	
01	— Collapsible tubes	25
02	— Domestic articles	100
09	— Other	35
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:	
10	— Unwrought tungsten; tungsten waste and scrap	11
20	— Wrought tungsten and articles of tungsten	11
81.02	Molybdenum, unwrought or wrought, and articles thereof:	
10	— Unwrought molybdenum; molybdenum waste and scrap	11
20	— Wrought molybdenum and articles of molybdenum	11
81.03	Tantalum, unwrought or wrought, and articles thereof:	
10	— Unwrought tantalum; tantalum waste and scrap	11
20	— Wrought tantalum and articles of tantalum	11

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Icelandic Customs Tariff heading No	Description	Rate of duty %
81.04	Other base metals, unwrought or wrought, and articles thereof; cermet, unwrought or wrought, and articles thereof;	
10	— Waste and scrap of uranium depleted in U 235 or of thorium; such metals, unwrought or wrought and articles thereof	11
20	— Waste and scrap of the metals of this heading, other than those of subheading 10, or of cermet; unwrought metals of this heading, other than those of subheading 10; unwrought cermet	11
30	— Wrought metals of this heading, other than those of subheading 10, and articles of such metals; wrought cermet and articles of cermet	11
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
01	— Scythes and blades therefor	14
09	— Other	25
82.02.00	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	7
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:	
10	— Wrenches and spanners	7
20	— Files and rasps	7
30	— Other	7
82.04.00	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
82.05.00	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	7
82.06.00	Knives and cutting blades, for machines or for mechanical appliances	7
82.07.00	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	7
82.08.00	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	70
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor:	
01	— Table knives	100
02	— Knife blades	25
09	— Other	100
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):	
01	— Razors	25
09	— Other	100
82.12	Scissors (including tailors' shears), and blades therefor:	
01	— Sheep shears, herring scissors, and blades therefor	25
09	— Other	70
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):	
01	— Cutting heads for electric hair clippers, scalpels and combs for sheep shears; tree secateurs	25
09	— Other	70

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Icelandic Customs Tariff heading No	Description	Rate of duty %
82.14.00	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	100
82.15.00	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14	25
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:	
01	— Snap locks	30
02	— Padlocks	30
03	— Key operated locks for furniture and doors	30
04	— Keys and key-blanks	30
05	— For automobiles and other vehicles	30
09	— Other	30
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:	
01	— Locks and hinges, n.e.s.	30
02	— Fittings and mountings for furniture	30
03	— Fittings and mountings for automobiles and other vehicles	30
09	— Other	30
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of Base metal:	
09	— Other	100
83.04.00	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No 94.03	100

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Icelandic Customs Tariff heading No	Description	Rate of duty %
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal:	
01	— Fittings for loose-leaf binders, for stationery books and the like	30
02	— Staples	30
09	— Other	30
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:	
09	— Other	100
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No 85.22):	
01	— Buoy lanterns and parts thereof	11
02	— Navigation lanterns, oil lamps, gas lighting apparatus and parts thereof	25
03	— Operation lamps	35
83.08.00	Flexible tubing and piping, of base metal	25
83.09.00	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:	
	— Beads and spangles, of base metal	50
	— Other	10
83.11.00	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	80
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:	
01	— Bungs (also threaded) and bung covers	21
04	— Caps for milk bottles, and lids for 'skyr' containers	14
09	— Other	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
83.15.00	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used of soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	7
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
10	— Steam or other vapour generating boilers and super-heated water boilers	18
20	— Parts	18
84.02	Auxiliary plant for use with boilers of heading No 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:	
10	— Auxiliary plant for use with boilers of heading No 84.01 and condensers for vapour engines or power units	18
20	— Parts	18
84.03.00	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	7
84.05	Steam or other vapour power units, whether or not incorporating boilers:	
10	— Power units	7
20	— Parts	7
84.06	Internal combustion piston engines:	
	— Engines for propelling vehicles of Chapter 87:	
31	— Petrol engines and other spark-ignition engines	25
	— Diesel engines and compression-ignition engines:	
32	— Less than 100 horsepower DIN	25
33	— 100 to 399 horsepower DIN	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
40	— Outboard marine engines	25
	— Marine propulsion engines, other than outboard:	
51	— Petrol engines and other spark-ignition engines	25
	— Diesel engines and other compression-ignition engines:	
52	— Less than 100 horsepower DIN	25
53	— 100 to 399 horsepower DIN	25
	— Other engines:	
61	— Less than 100 horsepower DIN	25
62	— 100 to 399 horsepower DIN	25
69	— Other	25
70	— Parts of the engines of subheadings 31 to 69	25
84.07	Hydraulic engines and motors (including water wheels and water turbines):	
10	— Water turbines	25
20	— Other hydraulic engines and motors	25
30	— Regulators; parts	25
84.08	Other engines and motors:	
	— Other gas turbines:	
31	— Gas turbines for automobiles	25
39	— Other	25
	— Other engines and motors:	
41	— For automobiles, n.e.s.	25
49	— Other	25
60	— Other parts	25
84.09.00	Mechanically propelled road rollers	25
84.10	Pumps (including motor pumps and turbo pumps) for liquids , whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	
10	— Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
20	— Reciprocating pumps, other than those of subheading 10	35
	— Centrifugal pumps, other than those of subheading 10:	
31	— Fish pumps	4
32	— Pumps of stainless steel and/or plastic materials, n.e.s.	35
39	— Other	35
	— Rotary pumps, other than those of subheading 10:	
41	— Gear pumps	35
49	— Other	35
50	— Other pumps for liquids and liquid elevators	35
	— Parts:	
61	— For pumps of subheadings 31, 32 and 41	35
69	— Other	35
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:	
	— Pumps and compressors:	
11	— Compressors for cooling and freezing installations	7
12	— Air compressor blocks having a working pressure of up to 2 m ³ per minute	7
19	— Other	35
	— Parts of pumps or compressors:	
21	— For compressors of subheadings 11 and 12	7
29	— Other	35
30	— Free-piston generators for gas turbines and parts thereof	35
	— Fans, blowers and the like, and parts thereof:	
49	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.13	Furnace burners for liquid fuel (atomisers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:	
01	— Furnace burners (atomizers), mechanical	7
09	— Other	25
84.14.00	Industrial and laboratory furnaces and ovens, non-electric	7
84.15	Refrigerators and refrigerating equipment (electrical and other):	
10	— Refrigerators of household type, whether or not containing a deep-freezer compartment	80
20	— Deep-freezers of household type	80
	— Other refrigerators and refrigerating equipment:	
31	— Counters and display cases for shops	35
	— Ice-making machines:	
32	— For restaurants	35
	— Parts:	
41	— For machinery of subheadings 10 and 20	50
42	— For machinery of subheadings 31 and 32	35
49	— Other	7
84.16.00	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	7
84.17	Machinery, plant and similar 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, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
10	— Domestic instantaneous or storage water heaters, non-electrical, and parts thereof	35
	— Other machinery, plant and equipment, and parts thereof:	7
21	— Machinery for the fish and whale industry	7
22	— Milk processing machines (except cream separators)	7
24	— Other equipment of the kind used in restaurants and canteens	7
29	— Other	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	— Centrifuges:	
11	— Cream separators	7
	— Centrifugal clothes driers:	
12	— Mainly for domestic use	80
13	— Other	35
19	— Other	25
	— Filtering or purifying machinery and apparatus:	
	— Air filters:	
21	— Mainly for domestic use	80
22	— Other	25
23	— Fish cake presses	25
24	— Fish oil strainers	7
29	— Other	25
	— Parts:	
31	— For machinery of subheadings 12 and 21	50
32	— For machinery of subheading 13	35
33	— For machinery of subheadings 11 and 24	7
39	— Other	25
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	60
10	— Dish washing machines of the household type	80
	— Other machinery:	
21	— Other dish washing machines	35
29	— Other	7
	— Parts:	
31	— Spare parts (but not ancillary articles) for dish washing machines	50
39	— Other	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:	
10	— Weighing machinery	7
20	— Weights and parts	7
84.21.00	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	7
34.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23:	
	— Pulley tackle and hoists, other than skip hoists; winches and capstans:	
11	— Power blocks for fishing vessels and winches for slipways	4
13	— Portable trolleys with moving devices	35
19	— Other	35
	— Ships' derricks; cranes, other than cable cranes; mobile lifting frames:	
21	— Lifting cranes	18
29	— Other	35
	— Elevators and conveyors, pneumatic:	
39	— Other	35
	— Lifts and skip hoists:	
41	— For goods and passengers	40
49	— Other	35
50	— Escalators and moving pavements	35
	— Other machinery:	
69	— Other	35
	— Parts:	
71	— For machinery of subheadings 11, 12, 13, 19, 31, 61 and 62	35
79	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snowplough attachments):	
10	— Pile-drivers; snow-ploughs, not self-propelled	25
	— Bulldozers, angledozers and levellers, self-propelled:	
21	— Bulldozers	25
22	— Road scrapers	25
29	— Other	25
30	— Mechanical shovels and excavators, self-propelled	25
40	— Other machinery, self-propelled	25
50	— Boring and sinking machinery, not self-propelled	25
	— Other machinery, not self-propelled:	
61	— Loaders for ordinary wheeled tractors	7
69	— Other	25
70	— Parts	25
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:	
10	— Ploughs	7
20	— Seeders, planters and transplanters; fertilizer distributors and manure spreaders	7
	— Scarifiers, cultivators, weeders, hoes and harrows:	
31	— Harrows	7
39	— Other	7
40	— Other machinery	7
50	— Parts	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29):	
	— Lawn mowers:	
11	— Worked by hand	35
19	— Other	35
20	— Combined harvester-threshers	7
	— Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses:	
31	— Mowers, other than lawn mowers	7
32	— Harvesting machines for potatoes and other vegetables	7
33	— Rakes and tedders	7
39	— Other	7
	— Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce:	
41	— Sorting machines	7
49	— Other	7
	— Parts:	
51	— For lawn mowers	35
59	— Other	7
84.26	Dairy machinery (including milking machines):	
10	— Milking machines	7
	— Other dairy machinery:	
21	— Milk processing machines	7
29	— Other	7
30	— Parts	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:	
10	— Machinery	7
20	— Parts	7
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
10	— Machinery	7
20	— Parts	7
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables:	
10	— Machinery	7
20	— Parts	7
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
— Machinery:		
11	— Machinery for the bread and biscuit industries	7
12	— Machinery for the chocolate and sugar confectionery industries	7
13	— Machinery for the preparation of meat	7
14	— Machinery for the beverage industries	7
19	— Other	7
20	— Parts	7
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:	
10	— Machinery for making cellulosic pulp	7
20	— Machinery for making or finishing paper or paperboard	7
30	— Parts	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.32	Book-binding machinery, including book-sewing machines	
10	— Machinery	7
20	— Parts	7
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:	
10	— Machines and machinery	7
20	— Parts	7
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
10	— Machinery, apparatus and accessories for type-founding or typesetting and machinery for preparing or working printing blocks, plates or cylinders	7
20	— Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes	7
30	— Parts	7
84.35	Other printing machinery; machines for uses ancillary to printing:	
10	— Rotary presses	7
20	— Platen presses	7
30	— Other printing machinery	7
40	— Machines for uses ancillary to printing	7
50	— Parts	7
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:	
10	— Machines for extruding man-made textiles	7
20	— Machines of a kind used for processing natural or man-made textile fibres	7
30	— Textile spinning or twisting machines; textile doubling, throwing or reeling (including weft-winding) machines	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:	
10	— Weaving machines (looms)	7
20	— Knitting machines	7
30	— Other machines	7
84.38	Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):	
10	— Parts and accessories for use with the machines of heading No 84.36	7
20	— Auxiliary machinery for use with machines of heading No 84.37	7
30	— Parts and accessories for use with the machines of heading No 84.37 or with the auxiliary machinery of subheading 20	7
84.39.00	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	
10	— Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg	80
	— Clothes-washing machines, each of a dry linen capacity exceeding 6 kg:	
21	— For domestic use	80

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Icelandic Customs Tariff heading No	Description	Rate of duty %
29	— Other	35
30	— Dry-cleaning machines	35
40	— Drying machines, industrial	35
50	— Drying machines, other than industrial	80
	— ther machinery and machines:	
	— Ironing machines:	
61	— Mainly for domestic use	80
62	— Other	7
63	— Finishing machines for yarns and fabrics	7
64	— Printing machines	25
69	— Other	25
	— Parts:	
71	— For machinery of subheadings 10, 21, 50 and 61	50
72	— For machinery of subheadings 29, 30, 40 and 69	35
79	— Other	25
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:	
	— Sewing machines:	
11	— For domestic use	7
12	— Other	7
20	— Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of heading No 84.41	7
84.42.00	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:	
10	— Converters, ladles, ingot moulds and casting machines	7
20	— Parts	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.44	Rolling mills and rolls therefor:	
10	— Rolling mills	7
20	— Rolls and other parts	7
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No 84.49 or 84.50:	
10	— Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	7
15	— Gear-cutting machines	7
20	— Lathes	7
25	— Reaming or milling machines	7
30	— Drilling or boring machines	7
35	— Sawing (including friction or abrasive cutting off) machines	7
40	— Planing machines	7
45	— Tapping or screw-cutting machines	7
50	— Sharpening, trimming, truing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products	7
55	— Presses, other than those of subheadings 60, 65 and 70	7
60	— Forging machines and stamping machines	7
65	— Bending, forming, folding or flattening machines	7
70	— Shearing, punching or notching machines	7
75	— Other machine-tools for working metal or metal carbides	7
84.46.00	Machine-tools for working stone, ceramics, concrete, asbestocement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49	7
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:	
01	— Wood-working machines	7
09	— Other	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:	
10	— Work holders, self-opening dieheads and dividing heads for machine-tools; tool holders	7
20	— Other accessories and parts for use with the machine-tools of heading No 84.45	7
30	— Other accessories and parts for use with the machine-tools of heading No 84.46 or 84.47	7
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:	
10	— Tools	7
20	— Parts	7
84.50.00	Gas-operated welding, brazing, cutting and surface tempering appliances	7
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:	
10	— Typewriters with ordinary characters, electric	35
21	— Portable typewriters	35
29	— Other	35
31	— Cheque-writing machines	35
32	— Braille typewriters	35
39	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:	
10	— Calculating machines (including electronic desk calculators)	35
20	— Accounting machines (including book-keeping machines)	35
30	— Cash registers	35
40	— Postage-franking, ticket issuing and similar machines	35
84.53	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, not elsewhere specified or included:	
10	— Analogue machines and hybrid machines	7
20	— Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit	7
30	— Complete digital central processing units; digital processors consisting of arithmetical, logical and control elements	7
40	— Separately consigned digital central (main) storage units	7
50	— Peripheral units, including control units (connectable directly or indirectly to the central unit)	7
60	— Other	7
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):	
10	— Duplicating machines	35
20	— Other machines	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52, 84.53 or 84.54:	
10	— Parts and accessories of the typewriters of heading No 84.51	35
	— Parts and accessories of the machines of heading No 84.52 or 84.53:	
21	— For machines falling within heading No 84.53	7
29	— Other	35
30	— Parts and accessories of the machines of heading No 84.54 or of the cheque-writing machines of heading No 84.56	35
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping 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:	
10	— Sorting, screening, separating or washing machines	25
20	— Crushing or grinding machinery	25
	— Mixing or kneading machinery:	
31	— Concrete mixers	25
32	— Machinery for the ceramic industries and for forming foundry moulds of sand	25
39	— Other	25
40	— Other machines and machinery	25
50	— Parts	25
84.57.00	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7
84.58.00	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:	
10	— Nuclear reactors and parts thereof	7
20	— Machines and mechanical appliances for public works, building or the like	25
30	— Machines and mechanical appliances for the animal or vegetable fats and oils industry	7
40	— Machines and mechanical appliances for the rubber or artificial plastic materials industries	7
50	— Machines and mechanical appliances for the tobacco industry	25
60	— Machines and mechanical appliances for treating wood	25
70	— Machines and mechanical appliances for treating metal or metal carbides	7
	— Other machines and mechanical appliances:	
81	— For the woodworking and furniture industries, and for brush and basket makers, u.e.s.	25
82	— Sanitary ware	80
83	— Steering machinery for ships	4
84	— For the chemical industries, n.e.s.	7
89	— Other	25
	— Parts of the machines and mechanical appliances of subheadings 20 to 89:	
91	— For machinery of subheadings 20, 50, 82 and 89	25
99	— Other	7
84.60.00	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	7
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	— Of iron or steel:	
01	— Valves for gases, also with pressure meters	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
02	— Valves and taps of stainless steel	7
03	— Taps, n.e.s.	35
04	— Thermostatically controlled valves	35
09	— Other	35
	— Of copper and copper alloys:	
11	— Valves for gases, also with pressure meters	35
12	— Taps, mixing taps and valves	35
13	— Thermostatically controlled valves	35
14	— Other	35
15	— Of other metals	35
16	— Of plastic materials	35
19	— Other	35
84.62.00	Ball, roller or needle roller bearings	14
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:	
02	— Propeller shafts, propeller shaft pipes, propeller shaft linings, marine gear, complete, for ships' engines, if obviously intended for that use	4
03	— Bearing housings	14
04	— Transmission shafts and cranks, n.e.s.	25
05	— Plain shaft bearings, n.e.s.	25
06	— Gears, gearing and other assemblies for variable speed, n.e.s.	25
07	— Flywheels and pulleys	25
09	— Clutches and shaft couplings	25
84.64.00	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	25

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Icelandic Customs Tariff heading No	Description	Rate of duty %
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:	
01	— Ships propellers, propeller condensers and reversible propeller assemblies	4
09	— Other	25
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
10	— d.c. motors and generators — Other motors, including universal (a.c./d.c.) motors:	35
29	— Other — a.c. generators:	35
31	— Up to 1 000 kW	35
39	— Other	35
40	— Generating sets with internal combustion piston engines — Rotary converters:	35
51	— For welding equipment	35
59	— Other	35
60	— Parts of the goods of subheadings 10 to 59 — Liquid dielectric transformers:	35
74	— Other — Other transformers:	35
76	— For welding equipment	35
80	— Static converters, rectifiers and rectifying apparatus — Inductors:	35
85	— Ballasts	10
89	— Other	35
90	— Parts of the goods of subheadings 71 to 89	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85.02.00	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	25
85.03	Primary cells and primary batteries:	
01	— Mercury batteries for hearing aids	10
09	— Other	40
85.04	Electric accumulators:	
01	— Material for electric accumulators	10
85.05.00	Tools for working in the hand, with self-contained electric motor	7
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:	
	— Vacuum cleaners and floor polishers:	
11	— Vacuum cleaners	80
19	— Floor polishers	80
20	— Vented hoods and room fans	80
	— Food grinders and mixers: fruit-juice extractors:	
31	— Food mixers	80
39	— Other	80
40	— Other appliances	80
50	— Parts	50
85.07	Shavers and hair clippers, with self-contained electric motor:	
01	— Sheep shears	25
02	— Shavers with self-contained electric motor	80
03	— Spare parts (but not ancillary articles) for electric shavers	50
04	— Hair clippers and parts thereof	25
09	— Other	80

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85.08.00	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines	35
85.09.00	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles	35
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09:	
01	— Buoy lanterns	11
09	— Other	90
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment. Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:	
10	— Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof	7
20	— Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	7
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon:	72
10	— Electric instantaneous or storage water heaters and immersion heaters	35
	— Electric soil heating apparatus and electric space heating apparatus:	
21	— Electric stoves, and other electric house heating apparatus	35
29	— Other	80
30	— Electric hair dressing apparatus	80
	— Electric smoothing irons:	
41	— 1 700 g or more	80

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Icelandic Customs Tariff heading No	Description	Rate of duty %
49	— Other	80
	— Electro-thermic domestic appliances:	
54	— Coffee makers	80
55	— Kettles	35
56	— Toasters	80
57	— Pans	80
59	— Other	80
	— Electric heating resistors:	
61	— For apparatus of subheadings 10 to 59	35
69	— Other	35
70	— Parts	35
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):	
10	— Apparatus	40
20	— Parts	40
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:	
10	— Apparatus, including stands for microphones	40
20	— Parts	40
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	— Transmitters and transmitter-receivers:	
11	— For distress transmissions, of types recognized as such by the State Ship Inspection Office	4
19	— Other	35
20	— Colour television receivers, including receivers incorporating sound recorders or reproducers	75
25	— Monochrome television receivers, including receivers incorporating sound recorders or reproducers	75

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Icelandic Customs Tariff heading No	Description	Rate of duty %
30	— Radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers	75
35	— Portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	75
40	— Other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	75
	— Radiotelephonic or radiotelegraphic receivers:	
51	— Specially designed for the reception of distress signals from ships and aircraft	4
59	— Other	35
60	— Television cameras	35
	— Radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
71	— Radar apparatus and radio navigational aid apparatus	4
79	— Other	35
	— Parts:	
	— For television broadcast receivers and radio broadcast receivers:	
81	— Aerials	35
82	— Other	75
83	— For apparatus of subheadings 11,51,71 and 79	4
89	— Other	35
85.16.00	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields	35
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16:	
01	— Fire alarm systems, burglar alarm systems and parts thereof	7
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85.18.00	Electrical capacitors, fixed or variable:	
	— Weighing 1 kg or less	7
	— Other	35
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:	74
	— Electrical apparatus and parts thereof for making and breaking, for protecting or for making connections to or in electrical circuits; switchboards and control panels and parts thereof:	
11	— Switches with contacts rated up to and including 5 amp and 30 to 200 amp, for voltage 660 V or lower. Change-over switches and relays	7
12	— Switches, n.e.s.	35
13	— Fuses with contacts rated up to and including 5 amp and 30 to 200 amp, for voltage 660 V or lower	35
14	— Fuses, n.e.s.	35
15	— Surge suppressors and other protective apparatus, n.e.s.	35
16	— Lampholders, plugs and connecting apparatus rated up to and including 5 amp and 30 to 200 amp. Multiple connectors with more than three contacts: terminal strips	7
18	— Connecting apparatus, n.e.s.	35
21	— Switchboards and control panels	35
29	— Other	35
30	— Printed circuits and parts thereof	35
40	— Resistors, fixed or variable (including potentiometers), other than heating resistors, and parts thereof	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:	
10	— Filament lamps, other than infra-red or ultra-violet lamps	40
20	— Discharge lamps, other than ultra-violet lamps	40
40	— Infra-red lamps, ultra-violet lamps and arc-lamps	40
50	— Parts	40
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:	
10	— Cathode-ray television picture tubes	35
20	— Other electronic valves and tubes (including television camera tubes)	35
	— Diodes, transistors and similar semi-conductor devices; light emitting diodes; photocells (including photodiodes and photo-transistors):	
31	— Photocells	35
32	— Transistors and diodes	35
39	— Other	35
40	— Electronic microcircuits	35
50	— Piezo-electric crystals, mounted	35
60	— Parts	35
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:	
10	— Particle accelerators and parts thereof	7
20	— Other	35
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:	
01	— Underground and submarine cables	35
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
85.25	Insulators of any material:	
10	— Of glass	25
20	— Of ceramic materials	25
30	— Of other materials	25
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25:	
10	— Of glass	25
20	— Of ceramic materials	25
30	— Of other materials	25
85.27.00	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	25
85.28.00	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	35
86.02.00	Electric rail locomotives, battery operated or powered from an external source of electricity	10
86.03.00	Other rail locomotives; tenders	10
86.04.00	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	10
86.05.00	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	10
86.06.00	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	10
86.07.00	Railway and tramway goods vans, goods wagons and trucks	10
86.08.00	Containers specially designed and equipped for carriage by one or more modes of transport	7
86.09.00	Parts of railway and tramway locomotives and rolling-stock	10

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Icelandic Customs Tariff heading No	Description	Rate of duty %
86.10.00	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	10
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:	
10	— Track-laying tractors	25
20	— Road tractors for semi-trailers	25
	— Other:	
31	— Ordinary tractors, subject to compliance with further definition and decision of the Ministry of Finance	7
39	— Other	25
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):	
	— Passenger motor cars (other than public-service type vehicles), including vehicles designed for the transport of both passengers and goods:	
	— On tracks:	
11	— Weighing 400 kg or less (including motorcycles on tracks)	80
12	— Other	15
13	— Air-cushion vehicles	90
	— Vehicles solely for the transport of passengers:	
14	— With all wheel drive:	
	— Motor cars of the jeep type	40
	— Other	90
	— Other:	
15	— New	90
16	— Used	90

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Icelandic Customs Tariff heading No	Description	Rate of duty %
17	— Vehicles of three tonnes carrying capacity or more, for the transport of both passengers and goods	90
19	— Other	90
	— Public-service type passenger motor vehicles:	
21	— For 10 to 17 persons including the driver	90
29	— Other	30
	— Other:	
	— Chassis fitted with engines and driving cabins:	
	— Of three tonnes carrying capacity or more:	
31	— Diesel-engined	30
32	— Other	30
	— Other:	
33	— Diesel-engined	40
34	— Other	40
	— Vehicles for the transport of goods and materials:	
35	— For the transport of rocks, soil and the like (dumpers)	30
	— Other:	
	— Of three tonnes carrying capacity or more:	
37	— Diesel-engined	30
38	— Other	30
	— Other:	
41	— Delivery vans, subject to compliance with further definition and decision of the Ministry of Finance	40
42	— Other	40
43	— Ambulances, subject to compliance with further definition and decision of the Ministry of Finance	15
49	— Other	90

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Icelandic Customs Tariff heading No	Description	Rate of duty %
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:	
01	— Fire-engines	15
02	— Snow-ploughs	15
03	— Crane lorries	30
09	— Other	30
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03:	
01	— For public service type passenger vehicles and lorries	30
09	— Other: — For ambulances, fire-engines, snow-cars and snow ploughs — Other	15 20
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03;	
02	— Safety belts	35
09	— Other	35
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:	
	— Works trucks; tractors of the type used on railway station platforms:	
11	— Fork lift trucks	18
19	— Other	18
20	— Parts	18
87.08.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	45

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Icelandic Customs Tariff heading No	Description	Rate of duty %
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:	78
01	— With engine displacement not exceeding 50 cm ³	80
02	— With engine displacement of more than 50 up to and including 245 cm ³	80
03	— With engine displacement of more than 245 up to and including 360 cm ³	80
04	— With engine displacement of more than 360 cm ³	80
09	— Other	80
87.10.00	Cycles (including delivery tricycles), not motorized	80
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11:	
01	— For articles falling within heading No 87.11	80
09	— Other	80
87.13	Baby carriages and parts thereof:	
01	— Baby carriages	50
09	— Parts	50
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
10	— Trailers and semi-trailers of the caravan type for housing or camping	40
	— Trailers and semi-trailers for the transport of goods:	
21	— With equipment for loading and/or unloading hay	7
22	— With equipment for spreading fertilizers	30
23	— With equipment for processing of hay	30
29	— Other	30
	— Other vehicles:	
31	— Wheelbarrows and hand carts	30
39	— Other	40
	— Parts:	
41	— For articles of subheadings 21 to 23	7
49	— Other	40

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Icelandic Customs Tariff heading No	Description	Rate of duty %
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarizing material:	
01	— Spectacle lenses (frameless)	20
09	— Other	35
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
01	— Lenses for lighthouses	35
09	— Other	50
90.03.00	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	50
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:	
01	— Welders' goggles and protective spectacles	7
09	— Other	50
90.05.00	Refracting telescopes (monocular and binocular), prismatic or not	80
90.06.00	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	35
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20:	
— Cameras:		
11	— Photographic cameras, solely for medical research purposes	15
12	— Cameras, n.e.s., weighing 3 kg or more	50
13	— Cameras for 60 mm or larger films	50
19	— Other	50
— Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20:		
21	— Flashlight apparatus for 300 watt-seconds or more	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
29	— Other	50
	— Parts and accessories:	
31	— For cameras and apparatus of subheading 11	7
32	— For cameras of subheading 12	50
39	— Other	50
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:	
	— Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of less than 16 mm width, including cameras for double-8 mm film:	
11	— Cinematographic cameras	50
19	— Other	50
	— Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of 16 mm width or greater, excluding cameras for double-8 mm film:	
21	— Cinematographic cameras	50
29	— Other	50
	— Parts and accessories:	
31	— For cinematographic cameras of subheadings 11 to 19	50
39	— For cinematographic cameras of subheadings 21 to 29	50
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	
01	— Enlargers and reducers	50
09	— Other	50
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter, photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:	
10	— Photo-copying or thermo-copying apparatus	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
20	— Parts and accessories for use with photo-copying or thermo-copying apparatus	50
	— Other:	
31	— Developing machines for X-ray films	50
32	— Apparatus and equipment for use in photographic or cinematographic laboratories	50
33	— Specialized machines for use in the printing industries	50
39	— Other	50
90.11.00	Microscopes and diffraction apparatus, electron and proton	35
90.12.00	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	35
90.13.00	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes	40
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:	
10	— Navigational instruments; compasses	4
20	— Other	35
90.15.00	Balances of a sensitivity of 5 cg or better, with or without their weights	7
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:	
10	— Instruments, appliances and machines	7
20	— Parts and accessories	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):	
10	— Electro-medical apparatus	35
20	— Dental instruments and appliances	35
30	— Other	35
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):	
01	— Dust-, smoke- and gas-masks	35
09	— Other	35
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
10	— Hearing aids	15
20	— Other	15
90.20.00	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	15
90.21.00	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	35
90.22.00	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	7
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	
01	— Clinical thermometers	35
02	— Other thermometers	35
03	— Barometers	35
04	— Pyrometers, hydrometers and hygrometers	7
09	— Other	35

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Icelandic Customs Tariff heading No	Description	Rate of duty %
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14:	
01	— Thermostats	35
09	— Other	7
90.25.00	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	7
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:	
01	— Electricity supply meters	35
02	— Calibrating meters for instruments falling within heading No 90.26	7
03	— Milk yield meters, subject to compliance with further definition and decision of the Ministry of Finance	35
09	— Other	35
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes:	
01	— Revolution and production counters, tachometers, magnetic speed indicators, stroboscopes	7
02	— Taximeters	25
09	— Other	25
90.28	Electrical measuring, checking, analyzing or automatically controlling instruments and apparatus:	
10	— Electronic automatic regulators (controllers)	7

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Icelandic Customs Tariff heading No	Description	Rate of duty %
20	— Electronic instruments and apparatus for measuring or detecting ionizing radiations	7
	— Other electronic instruments and apparatus:	
31	— Echo sounders, asdic and other such electric and electronic sounders and fish detectors	4
39	— Other	7
40	— Non-electronic automatic regulators (control units)	7
50	— Other non-electronic instruments and apparatus	7
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28:	
01	— For instruments and apparatus falling within subheading No 90.28.31	4
09	— Other	7
91.01.00	Pocket-watches, wrist-watches and other watches, including stop-watches	50
91.02.00	Clocks with watch movements (excluding clocks of heading No 91.03)	50
91.03.00	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	50
91.04.00	Other clocks	50
91.05.00	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	50
91.06.00	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	50
91.07.00	Watch movements (including stop-watch movements), assembled	50
91.08.00	Clock movements, assembled	50
91.09.00	Watch cases and parts of watch cases	50
91.10.00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	50

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Icelandic Customs Tariff heading No	Description	Rate of duty %
91.11.00	Other clock and watch parts	50
92.01.00	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	30
92.02.00	Other string musical instruments	50
92.03	Pipe and reed organs, including harmoniums and the like	
09	— Other	30
92.04	Accordions, concertinas and similar musical instruments; mouth organs:	
01	— Mouth organs	50
09	— Other	50
92.05.00	Other wind musical instruments	50
92.06.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	50
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions):	
01	— Pianos and organs	30
02	— Organs for use in churches, subject to compliance with further definition and decision of the Ministry of Finance	30
09	— Other	50
92.08.00	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	50
92.10.00	Parts and accessories of musical instruments, including perforated music rolls and mechanism for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	50
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers:	
10	— Coin-operated electric gramophones	75

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Icelandic Customs Tariff heading No	Description	Rate of duty %
20	— Other electric gramophones and record-players	75
	— Television image and sound recorders or reproducers:	
31	— For television enterprises	35
39	— Other	75
40	— Other	75
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
	— Prepared media for sound or similar recording:	
11	— Tapes, cards and discs, magnetic, for electronic computers	25
19	— Other	75
	— Gramophone records, recorded tapes and other sound (or similar) recorded media:	
21	— With Icelandic material	20
23	— Tapes, cards and discs, magnetic, for electronic computers	25
29	— Other	75
92.13	Other parts and accessories of apparatus falling within heading No 92.11:	
01	— For apparatus falling within subheading No 92.11.31	75
09	— Other	75
93.01.00	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	60
93.02.00	Revolvers and pistols, being firearms	60
93.03.00	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	60
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	
01	— Line-throwing guns	20
02	— Whaling harpoon guns	20

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Icelandic Customs Tariff heading No	Description	Rate of duty %
03	— Captive-bolt sheep pistols	20
04	— Shotguns (whether or not automatic)	60
05	— Rifles (whether or not automatic)	60
09	— Other	60
93.05.00	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	60
93.06.00	Parts of arms, including gun barrel blanks, but not including parts of side-arms	60
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:	
10	— Sporting, hunting or target-shooting ammunition and parts thereof, including bullets and shot	35
	— Other:	
21	— Harpoons and ammunition for whaling harpoon guns and line throwing guns	4
22	— Cartridges for captive-bolt sheep pistols	20
29	— Other	35
94.01	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:	
	— Chairs and other seats:	
	— Of metal:	
11	— Tractor seats	7
	— Of other materials:	
15	— Tractor seats	7
94.02.00	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	35
95.05.00	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials	100

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Icelandic Customs Tariff heading No	Description	Rate of duty %
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin:	
01	— Gelatin capsules as containers of medicine	15
09	— Other	100
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:	
	— Brushes and brooms, n.e.s.:	
02	— For machines	25
04	— Toothbrushes	50
06	— Prepared knots and tufts for broom or brush making	35
96.05.00	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	100
96.06.00	Hand sieves and hand riddles, of any material	80
97.01.00	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	90
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
01	— Chess boards and chessmen	50
02	— Playing cards	90
04	— Table-tennis requisites	90
09	— Other	90
97.05.00	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	100

▼ **M18**

Icelandic Customs Tariff heading No	Description	Rate of duty %
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, of for sports and outdoor games (other than articles falling within heading No 97.04):	
01	— Skis and parts thereof and ski sticks	50
02	— Skates (including roller skates)	50
09	— Other	50
97.07	Fish-hooks, line fishing rods and tackle: fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites:	
01	— Fish-hooks	4
97.08.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	100
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	
01	— Studs, cuff-links and other loose buttons for shirts	10
09	— Other	10
98.02	Slide fasteners and parts thereof:	
01	— Metal parts for the manufacture of zippers	14
98.03.00	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05	50
98.04.00	Pen nibs and nib points	50
98.05.00	Pencils (other than pencils of heading No 98.03), pencils leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks	50
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not:	
01	— Blackboards for schools	35
09	— Other	80
98.08.00	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	80

▼ **M18**

Icelandic Customs Tariff heading No	Description	Rate of duty %
98.09.00	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	80
98.10.00	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	80
98.11.00	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	80
98.14.00	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	100
98.15.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	100
98.16.00	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	45
99.06.00	Antiques of an age exceeding 100 years	20

▼B*ANNEX III***System of export levy on fish products which Iceland may retain**

Icelandic Law No 4 of 28 February 1966 as amended by Laws Nos 79 of 31 December 1968, 73 of 1 June 1970, 4 of 30 March 1971 and 17 of 4 May 1972, concerning export levy on fish products

Article 1

A levy shall be applied to exports of Icelandic fish products specified in this Law.

Fish caught by fishing vessels registered in Iceland shall be considered as Icelandic products even if such fish is caught outside Icelandic fishing limits and not processed ashore.

Article 2

In accordance with this Law, the export levy on fish products shall be applied as follows:

1. A levy of 2 300 Icelandic Crowns per ton shall be applied to exports of frozen fish fillets, frozen fish roes, salted whitefish, salted fish fillets, belly of salted cod, salted fish roes not elsewhere specified, salted fish bits, salted and frozen fish tongues, stockfish, dried fish heads, shellfish and preserved fish products in hermetic containers.

Should the levy applied under this Article exceed 4.5 % of the f.o.b. value of the fish products in question, the Ministry of Fisheries may decide to abolish the part of the levy which is in excess thereof.

2. A levy of 3 % of the f.o.b. value shall be applied to exports of whole frozen fish, frozen fish waste, frozen Norway lobster, frozen shrimp, frozen capelin, capelin meal, capelin oil and hydrogenated oils and fats from fish or marine mammals.
3. A levy of 5 % of the f.o.b. value shall be applied to exports of whale products other than preserved in hermetic containers.
4. A levy of 6 % of the f.o.b. value shall be applied to exports of fish meal, redfish meal, Norway lobster meal, shrimp meal, liver meal, codliver oil, redfish oil, whole frozen herring, frozen herring fillets, salted herring, salted herring fillets, salted lumpfish roes and other fish products not specified in this Article.

500 Icelandic Crowns per 100 kg of contents may be deducted from the f.o.b. value of salted herring and salted lumpfish roes to cover packing costs.

5. A levy of 7 % of the f.o.b. value shall be applied to exports of fresh and chilled fish.

The Ministry of Fisheries may, however, decide that the levy on fresh or chilled herring shall be equal to that which would have been applicable had the herring been processed in Iceland by the same method as it to be used abroad (see points 4 and 6 of this Article).

▼B

6. A levy of 8 % of the f.o.b. value shall be applied to exports of herring meal, herring solubles and herring oil.

7. Seal products are not subject to the export levy.

For the purposes of point 1, uncooked preserved products in hermetic containers shall mean uncooked preserved - products ready for consumption in hermetic containers of 10 kg net or less. Fully processed uncooked products in larger containers shall also be regarded as uncooked preserved products in hermetic containers if the exporter supplies proof that the value of the unprocessed product is less than one-third of the export value of the exported products.

Where Icelandic vessels sell, in foreign ports, fresh or processed fish products caught by their own or other vessels and subject to this levy, the said levy shall be applied on the gross value of such sales, less customs duties and other unloading and sales charges, in accordance with rules issued by the Ministry of Fisheries.

Article 3

The Treasury shall collect the export levy in accordance with the provisions of Article 2, and the receipts shall be distributed as follows:

1.	for payment of insurance premiums for fishing vessels in accordance with rules issued by the Ministry of Fisheries	82.0 %
2.	to the Fisheries Loan Fund of Iceland	114 %
3.	to the Fisheries Fund	3.1 %
4.	to the building of vessels for ocean and fishery research	1.8 %
5.	for the building of Fisheries Research Institutes	07 %
6.	to the Federation of Icelandic Fishing Vessels Owners	0.5 %
7.	to seamen's unions in accordance with rules issued by the Ministry of Fisheries	0.5 %

Payment of the insurance premiums for fishing vessels referred to in item 1 may be subject to the condition that the insurance company concerned be a member of the Underwriters' Reinsurance Union and be required to apply certain rules concerning calculation of premium rates, insurance terms and hull values.

Whalers may be exempted from these conditions and are then entitled to reimbursement of their contribution to the Fishing Vessels' Insurance Fund instead of the insurance premiums.

▼ B*Article 4*

The levy provided for in Article 2, points 2, 3 and 4, shall be applied to the selling price of the products, including packing, f.o.b. vessel in the first port of landing. The value of products sold c.i.f. or under other terms shall be adjusted to the f.o.b. value in accordance with rules issued by the Ministry of Trade.

Where unsold products are exported the export levy provided for in Article 2, points 2, 3 and 4, shall be calculated on the basis of the minimum export price stipulated in the export licence.

If the exporter supplies proof, within 6 months of the date shown on the bill of lading, that the price of an unsold fish product, as determined by the competent authority, is higher than the actual selling price, the Ministry of Finance shall refund the difference, subject to confirmation by the Ministry of Trade that sale at the lower price has been approved.

The levy provided for in Article 2, point 1, shall be applied to the net weight of the sold product, which must be indicated in the export documents.

Article 5

The export levy falls due as soon as a ship has been cleared for sailing or before landing, should customs clearance not be required. The Ministry of Fisheries may, however, authorize the shipper to pay the dues when he receives the foreign currency, provided that the transaction is carried out through an Icelandic bank and that he gives the Customs Authorities a promissory note, representing the exchange value of the sum due.

Article 6

Shippers of products covered by the provisions of this Law shall submit to the competent authority before a ship is cleared for sailing or before landing a duplicate or a certified copy of the bill of lading or other shipping documents, an export declaration, an invoice and, if required, a certificate of inspection, together with an export licence. If no export document has been issued, the shipper shall make a declaration regarding the quantity being shipped.

The provisions of this Article concerning the shipper shall also apply to the master of the ship, in the event of absence of or negligence by the shipper, and to the ship-brokers.

The levy shall be applied on the basis of the information contained in the documents mentioned in this Article.

Article 7

The ship and its cargo shall constitute surety for payment of the export levy.

Article 8

The competent authorities shall draw up a statement of export levies collected under the provisions of this Law in accordance with the instructions given by the Ministry of Finance and the rules relating to public accounts.

▼B*Article 9*

Any infringement of this Law is liable to a fine unless another law provides for a stricter penalty. Moreover, any shipper, ship's master or ship-broker found guilty of giving incorrect information about a ship's cargo shall pay triple the export levy in respect of which the fraud was attempted.

The fines shall be paid to the Treasury.

Should the competent authorities suspect that the documents referred to in Article 6 are incorrect, they shall inspect the ship's cargo before shipment or landing, or shall by some other means obtain the documents necessary for this purpose.

Article 10

Infringements of this Law shall be tried under the provisions of the law governing criminal procedure.

Article 11

The Government shall be authorized to apply levies on the net weight of the products specified in Article 2, point 1, of this Law in accordance with Article 9 of Law No 77 of 28 April 1962 on the Fisheries Catch Equalization Fund and Article 9 of Act No 42 of 9 June 1960 on Fresh Fish Inspection.

Article 12

The Ministry of Fisheries may issue a regulation laying down further directives concerning the application of this law.

▼B**PROTOCOL No 1****concerning the treatment applicable to certain products***Article 1***▼M18**

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

Timetable	Products falling within heading No or subheading 48.01 C 11.48.01 F. 48.07 C. 48.07 D. 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of basic duties applicable
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

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

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

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

Timetable	Products falling within heading No or subheading 48.01 C H. 48.01 F. 48.07 C. 48.07 D. 48.13 or 48.15 B	Other products
	Rates of duty applicable—percentage	Percentage of Common Customs Tariff duty applicable
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

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4. During the period from 1 January 1974 to 31 December 1983, Denmark ►**M7** ◀ and the United Kingdom shall be entitled to open each year, for imports of products originating in Iceland, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised cumulatively by four increases of 5 %; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5 %.

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

Article 2

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

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

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

2. The products referred to in paragraph 1 are the following:

Common Customs Tariff heading No	Description
ex 73.02	Ferro-alloys, excluding ferro-nickel and products covered by the ECSC Treaty
76.01	Unwrought aluminium; aluminium waste and scrap: A. Unwrought
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap A. Unwrought II. Other
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought

▼B

Common Customs Tariff heading No	Description
81.01	Tungsten (Wolfram), unwrought or wrought, and articles thereof
81.02	Molybdenum, unwrought or wrought, and articles thereof
81.03	Tantalum, unwrought or wrought, and articles thereof
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof: B. Cadmium C. Cobalt II. Wrought ► M18 D. Chromium: I. Unwrought; waste and scrap: b) Other II. Other ◀ E. Germanium F. Hafnium (celtium) G. Manganese H. Niobium (columbium) IJ. Antimony K. Titanium L. Vanadium M. Uranium depleted in U 235 O. Zirconium P. Rhenium Q. Gallium; indium; thallium R. Cermets

Article 3

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

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

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

▼B

- (b) Should, for two successive years, imports of a product subject to a ceiling be less than 90 % of the level fixed, the Community shall suspend the application of this ceiling.
- (c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.
- (d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.
- (e) Imports under the tariff quotas opened in accordance with Article 1 (4) and (5) shall also be set off against the ceiling levels fixed for the same products.
- (f) Notwithstanding Article 3 of the Agreement and Articles 1 and 2 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977:

- (i) Denmark ► **M7** ————— ◀ and the United Kingdom shall reimpose customs duties as follows:

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

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

▼ B

ANNEX A

List of tariff quotas for 1974

DENMARK ► M7 ————— ◀, UNITED KINGDOM

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	► <u>M7</u> ————— ◀	United Kingdom
► <u>M18</u> Chapter 48 ◀	► <u>M18</u> Paper and paperboard; articles of paper pulp, of paper or of paperboard: — Other headings of Chapter 48, excluding subheading 48.01 A ◀	} 61	} ► <u>M7</u> ————— ◀	10
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans — subject to customs duties in the Common Customs Tariff (headings Nos 49.03, 49.05 A, 49.07 A, 49.07 C II, 49.08, 49.09, 49.10, 49.11 B)			► <u>M15</u> 2 144 ◀

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

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

▼B**PROTOCOL No 2****concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein***Article 1*

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

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

Article 2

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

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

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

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

— for Ireland, on the one hand,

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

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

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

(c) for Iceland:

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

the duties shown in Table II annexed to this Protocol;

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

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

▼B

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

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

1 January 1975,

1 January 1976,

1 July 1977.

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

3. Notwithstanding Article 3 (4) of the Agreement and subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►M7 — ◄, as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied, with rounding to the fourth decimal place for the products listed below:

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

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

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

▼B*Article 3*

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

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

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

TABLE I
EUROPEAN ECONOMIC COMMUNITY

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

▼B

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

▼B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
▼M18			
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:		
	A. Malt extract	8 % + vc	vc
	B. Other	11 % + vc	vc
▼B			
19.03	Macaroni, spaghetti and similar products	12 % + vc	vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10 % + vc	vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	8 % + vc	vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7 % + vc	vc
▼M18			
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
	A. Crispbread	9 % + vc with a max. of 24 % + adf	vc
	B. Matzos	6 % + vc with a max. of 20 % + adf	vc
	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7 % + vc	vc
	D. Other	14 % + vc	vc
▼B			
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
	A. Gingerbread and the like	13 % + vc	vc
	B. Other	13 % + vc with max. of 30 % + adf or 35 % + ads	vc

▼ B

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
▼ <u>M18</u>			
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	8 % + vc	vc
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato puree C. Other: — Containing tomato — Other	18 % 18 % 18 %	10 % 10 % 6 %
▼ <u>B</u>			
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: A. soups and broths, in liquid, solid or powder form: — containing tomato — not specified	18 % 18 %	10 % 6 %
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeasts B. Inactive natural yeasts: I. in tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less II. other	15 % + vc 13 % 8 %	vc 4 % 4 %
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues	13 % + vc 13 % + vc 13 % + vc 13 % + vc 13 % + vc with max. of 35 UA per 100 kg net weight	vc vc vc vc vc with max. of 25 UA per 100 kg net weight

▼ M18

Common Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 July 1977
	VI. Containing 26 % or more but less than 45 % by weight of milk-fats: <ul style="list-style-type: none"> — In immediate packings of a net capacity of 1 kg or less — Other 	13 % + vc 13 % + vc	vc 6 % + vc
	VII. Containing 45 % or more but less than 65 % by weight of milk-fats: <ul style="list-style-type: none"> — In immediate packings of a net capacity of 1 kg or less — Other 	13 % + vc 13 % + vc	vc 6 % + vc
	VIII. Containing 65 % or more but less than 85 % by weight of milk-fats: <ul style="list-style-type: none"> — In immediate packings of a net capacity of 1 kg or less — Other 	13 % + vc 13 % + vc	vc 6 % + vc
	IX. Containing 85 % or more by weight of milkfats: <ul style="list-style-type: none"> — In immediate packings of a net capacity of 1 kg or less — Other 	13 % + vc 13 % + vc	vc 6 % + vc
	22.02 Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: <p>ex A. not containing milk or milkfats:</p> <ul style="list-style-type: none"> — containing sugar (sucrose or invert sugar) B. other 	15 % 8 % + vc	0 vc
	22.03 Beer made from malt	24 %	10 %
	22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: <ul style="list-style-type: none"> A. of an actual alcoholic strength of 18° or less, in containers containing: <ul style="list-style-type: none"> I. 2 litres or less II. more than 2 litres 	17 UA/hl 14 UA/hl	0 0

▼ B

▼B

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

▼B

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

▼B

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

▼B

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

▼B

▼B

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

(*) Entry under this subheading is subject to conditions to be determined by the competent authorities.

Note: The abbreviations vc, ads, adf appearing in this list mean 'variable component', 'additional duty on sugar' and 'additional duty on flour'.

TABLE II

ICELAND

List 1

Icelandic Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 January 1980
17.04	Sugar confectionery, not containing cocoa:		
04	Chewing gum whether or not covered with sugar	100 %	40 %
09	Other	100 %	40 %
18.06	Chocolate and other food preparations containing cocoa:		
04	— Cooking chocolate in bars and slabs, containing only cocoa beans, sugar, and not more than 30 % of cocoa butter	100	40
05	— Other chocolate in bars and slabs, unfilled	100	40
06	— Filled chocolate and chocolate coated candy, including creams	100	40
09	— Other	100	40
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:		
02	— Malt extract	50	20
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
01	— Crispbread	80	32

▼M18

▼ **M18**

Icelandic Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 January 1980
02	— Ships' biscuits, bread crumbs and rusks	80	32
09	— Other	80	32
19.08	— Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion:		
01	— Pastry	80	32
	— Biscuits and rusks:		
02	— Crackers	80	32
03	— Chocolate coated	80	32
04	— Other	80	32
09	— Other	80	32
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
	— Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
11	— Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:	70	28
21.05	Soups and broths, in liquid, solid or powder form:		
19	— Other	100	40
▼ B			
21.06	Natural yeasts (active or inactive); prepared baking powders:		
01	Yeast, active or inactive	80 %	32 %
02	Baking powders, prepared	100 %	40 %
▼ M18			
21.07	Food preparations not elsewhere specified or included:		
02	— Puddings and powder for making desserts	100	40

▼ **M18**

Icelandic Customs Tariff heading No	Description	Basic duties	Duty applicable on 1 January 1980
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:		
01	— Carbonated beverages	100	40
02	— Other	100	40
22.03	Beer made from malt:		
01	— Malt ale and other high fermentation ale, containing not less than 8 % of malt extract and less than 2 % of alcohol by volume	100	40
09	— Other	100	40
▼ B			
35.01.00	Casein, caseinates and other casein derivatives; casein glues	30 %	12 %
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
01	In retail packages not exceeding a net weight of 1 kg	40 %	16 %
09	Other	30 %	12 %

List 2

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

▼ **M18**

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
▼ B		
► M18 01 ◀	► M18 Powder for making desserts ◀	100 %
09	Other	50 %
19.03.00	Macaroni, spaghetti and similar products	60 %

▼B

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
▼<u>M18</u>		
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	
01	— In retail packing of 5 kg or less	20
09	— In other packings	20
▼<u>B</u>		
19.05.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	50 %
▼<u>M18</u>		
21.07	Food preparations not elsewhere specified or included:	
01	— Non-alcoholic preparations (concentrated extracts) for making beverages	30
03	— Emergency foods in specially marked packings, and foods specially prepared for diabetics:	
	— Emergency foods, provided the containers make plain their special use	20
	— Foods specially prepared for diabetics, provided the containers make plain their special use	50
04	— Candy, containing neither sugar nor cocoa	100
05	— Half-prepared cereals	50
06	— Maize canned, preserved or frozen	60
	— Fruit juices, prepared and mixed more than specified in heading No 20.07:	
07	— In packings of 50 kg or more	50
08	— In other packings	50
11	— Soya beans, prepared or canned	100
19	— Other	100
▼<u>B</u>		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	20 %

▼B

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
▼M18		
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:	
10	— Whisky	20
	— Spirits obtained by distilling wine or grape marc	
21	— Cognac	20
29	— Other	20
	— Other	
31	— Ethanol, undenatured, of a strength of less than 80 % by volume	25
32	— Aqua vitae	20
33	— Geneva	20
34	— Gin	20
35	— Vodka	20
36	— Concentrated extract for the manufacture of beverages	20
39	— Other	20
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
20	— Propyl or isopropyl alcohols (propanols)	18
30	— Butyl alcohols (butanols)	18
40	— Octyl alcohols (octanols)	18
60	— Other	18
▼B		
29.10.00	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %
▼M18		
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
10	— Acetic acid and its salts	18
20	— Esters of acetic acid	18
30	— Methacrylic acid and its salts and esters	18
	— Other	
49	— Other	18

▼ M18

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids:	
10	— Maleic anhydride	18
20	— Phthalic anhydride	18
30	— Dioctyl orthophthalates	18
40	— Esters of terephthalic acid	18
50	— Other	18
▼ B		
29.16.00	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18 %
▼ M18		
29.35	Heterocyclic compounds; nucleic acids:	
10	— Lactams	18
20	— Other	18
▼ B		
29.43.00	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters and their salts, other than products of headings Nos 29.39, 29.41 and 29.42	18 %
▼ M18		
29.44	Antibiotics	
10	— Penicillins and their derivatives	10
20	— Streptomycins and their derivatives	10
30	— Tetracyclines and their derivatives	10
40	— Other	10
▼ B		
35.05.00	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25 %
38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25 %
▼ M18		
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	— Other	
49	— Other	50

▼ **M18**

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins).	
	— Polyethylene:	
	— In the form of plates, sheets, film, foil or strip:	
16	— Other	40
	— Polypropylene:	
	— In the form of plates, sheets, film, foil or strip:	
24	— Other	40
	— In other forms, including waste and scrap:	
29	— Other (excluding waste and scrap)	40
	— Polystyrene and its copolymers:	
	— In the form of plates, sheets, film, foil or strip:	
	— Plates:	
37	— Other	40
	— Polyvinyl chloride:	
	— In the form of plates, sheets, film, foil or strip, n.e.s.:	
52	— Other	40
	— Copolymers of vinyl chloride and vinyl acetate:	
	— In the form of plates, sheets, film, foil or strip:	
67	— Other	40
	— Acryl polymers, methacrylic polymers and acrylomethacrylic copolymers:	
	— In the form of plates, sheets, film, foil or strip	40
	— In other forms, including waste and scrap:	
79	— Other (excluding waste and scrap)	40
	— Polyvinyl acetate:	

▼ **M18**

Icelandic Customs Tariff heading No	Description	Duty applicable on 1 January 1972
89	— Other (excluding waste and scrap)	40
	— Other polymerization or copolymerization products:	
	— In the form of plates, sheets, film, foil or strip:	
94	— Other	40
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn	
29	— Other	30

▼ **M63****PROTOCOL 3****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 Iceland.

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 Joint Committee.

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.

▼ M63*Article 4***Amendments to the Protocol**

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

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

1. Should either the European Union or Iceland 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 Iceland 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 Iceland.

▼ **M63***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

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;

▼ M63

- (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;
- (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;

▼ M63

- (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;
- (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;

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- (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);
- (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.

▼ M63*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.

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:

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- (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.

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 product 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);

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- (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;
- (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.

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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).

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 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 Iceland, 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.

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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 ⁽²⁾.

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

*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.

⁽²⁾ The parties agree to waive the obligation to include in the proof of origin the statement referred to in Article 8(3).

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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.

*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.

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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:
 - (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.

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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.

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.

▼ M63*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.

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.

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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.

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.

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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.

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.

▼ **M63***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.
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.

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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);
- (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.

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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.
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.

▼ M63*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.

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.

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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.

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

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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.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of a Party. When carrying out that review, the Joint Committee 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.

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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;
- (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.

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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 Joint Committee.

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.

*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.

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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.

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.

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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 an applying Contracting Party, provided that free trade agreements using these Rules are applicable between the importing applying Contracting Party 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.

*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.

▼ M63*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 Iceland, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the 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⁽³⁾. Iceland 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.

⁽³⁾ OJ L 302, 15.11.1985, p. 23.

▼ M63*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.

▼ M63**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.

▼ M63**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);

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- other synthetic man-made filament fibres;
 - artificial man-made filament fibres of viscose;
 - other artificial man-made filament fibres;
 - current-conducting filaments;
 - synthetic man-made staple fibres of polypropylene;
 - synthetic man-made staple fibres of polyester;
 - synthetic man-made staple fibres of polyamide;
 - synthetic man-made staple fibres of polyacrylonitrile;
 - synthetic man-made staple fibres of polyimide;
 - synthetic man-made staple fibres of polytetrafluoroethylene;
 - synthetic man-made staple fibres of poly(phenylene sulphide);
 - synthetic man-made staple fibres of poly(vinyl chloride);
 - other synthetic man-made staple fibres;
 - artificial man-made staple fibres of viscose;
 - other artificial man-made staple fibres;
 - yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
 - 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.

▼ M63**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.
- 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;

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- (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;
 - (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, deoiling 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.

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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.

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;

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- (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.
- 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — 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 the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product
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
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: <ul style="list-style-type: none"> — 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 crystallised)	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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
ex 2008	Products, other than: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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 <ul style="list-style-type: none"> — 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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<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>
ex Chapter 29	Organic chemicals; except for:	<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>
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 50 % of the ex-works price of the product</p>
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 50 % of the ex-works price of the product</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>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</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 30	Pharmaceutical products	<p>Specific process(es) ⁽⁴⁾</p> <p>or</p> <p>Manufacture from materials of any heading</p>
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>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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>
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	<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 35	Albuminoidal substances; modified starches; glues; enzymes	<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 40 % of the ex-works price of the product</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible 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>
Chapter 37	Photographic or cinematographic goods	<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>
ex Chapter 38	Miscellaneous chemical products; except for:	<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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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 furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product 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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	— Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5208 to 5212	Woven fabrics of cotton	⁽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 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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<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 combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>(²)</p> <p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Twisting combined with any mechanical operation</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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)
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	<p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Flocking combined with dyeing or printing</p> <p>or</p> <p>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</p>
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p>	<p>(²)</p> <p>Extrusion of man-made fibres combined with fabric formation.</p> <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
	— Other	(2) Extrusion of man-made fibres combined with fabric formation or Non-woven fabric formation alone in the case of other felt made from natural fibres
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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

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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: — Containing not more than 90 % by weight of textile materials — Other	Weaving Extrusion of man-made fibres combined with weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
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	(²) Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
	— Other	⁽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, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
5906	Rubberised textile fabrics, other than those of heading 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	⁽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 Extrusion of man-made fibres combined with weaving

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
	— Other	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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5909 to 5911	Textile articles of a kind suitable for industrial use:	<p>(²)</p> <p>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</p>
Chapter 60	Knitted or crocheted fabrics	<p>(²)</p> <p>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</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>— Other</p>	<p>(²) (³) Knitting or crocheting combined with making-up including cutting of fabric</p> <p>(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</p>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<p>(²) (³) Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)</p>
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<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</p>

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — Embroidered — Other	⁽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) ⁽²⁾ ⁽³⁾ Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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>— Interlinings for collars and cuffs, cut out</p> <p>— Other</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 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</p> <p>Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>(³) 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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: — Of felt, of nonwovens — Other: — Embroidered — Other	(2) Non-woven fabric formation combined with making-up including cutting of fabric (2) (3) Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2) (3) Weaving or knitting/crocheting combined with making-up including cutting of fabric
6305	Sacks and bags, of a kind used for the packing of goods	(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
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: — Of nonwovens — Other	(2) (3) Non-woven fabric formation combined with making-up including cutting of fabric (2) (3) Weaving combined with making-up including cutting of fabric

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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, no originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

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Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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
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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> — From materials of any heading, except that of the product, and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> — From materials of any heading, except that of the product, and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product 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: <ul style="list-style-type: none"> — From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 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

▼ M63

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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
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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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 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 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>

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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 Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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	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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(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
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

▼ **M63**

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 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.

▼ **M63***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

بصرح 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.

▼ M63**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.

English version

The exporter of the products covered by this document (customs authorisation No.....⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of⁽²⁾ preferential origin 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 upprunavøur⁽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⁾ alkuperä tuotteita 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 προτιμησιακής καταγωγής⁽²⁾ σύμφωνα με τους μεταβατικούς κανόνες καταγωγής.

▼ **M63****Hebrew version**

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....¹) (מצהיר כי מקורם של הטובין הללו המועדף ב. _____² בהתאם לכללי המעבר, אלא אם כן צוין אחרת במפורש

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.

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 производитите 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 преодните 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.

▼ M63**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⁾.

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 regulami 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 övergangsreglerna om ursprung.

▼ **M63****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.

▼ **M63***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.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between 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)	

▼ **M63**

<p>11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ Form No</p> <p>Of</p> <p>Customs office</p> <p>Issuing country or territory</p> <p>.....</p> <p>Place and date</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	Stamp	<p>12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date </p> <p>.....</p> <p>(Signature)</p>
<p>⁽¹⁾ If goods are not packed, indicate number of articles or state 'in bulk', as appropriate. ⁽²⁾ Complete only where the regulations of the exporting country or territory require.</p>		
<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>	
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>.....</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>.....</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	
<p>⁽¹⁾ Insert X in the appropriate box.</p>		

NOTES

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

▼ **M63**

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
⁽¹⁾ If goods are not packed, indicate number of articles or state 'in bulk', as appropriate.		

DECLARATION BY THE EXPORTER

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

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

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

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

▼ M63

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.

▼ **M63***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 Iceland 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 Iceland:
 - (a) products wholly obtained in Iceland;
 - (b) products obtained in Iceland, in the manufacture of which products other than products wholly obtained in Iceland 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.

▼ **M63***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)];
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)

▼ M63

- (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.

▼ **M63**

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)];
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.....

▼ M63

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.

▼B**PROTOCOL No 4****concerning quantitative restrictions which Iceland may retain**

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

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

▼M18

(b) Customs Coop- eration Council nomenclature	Description
ex 96.01	<p>Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:</p> <p>— Brooms and brushes, (excluding brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles and brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artists' brushes and tooth-brushes)</p>

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

▼B

PROTOCOL No 5

concerning certain provisions relating to Ireland

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►**M7** ————— ◀ on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicles assembly industry in Ireland shall apply to Iceland.

▼B**PROTOCOL No 6****concerning the special provisions applicable to imports of certain fish products into the Community***Article 1*

1. As regards the products listed below and originating in Iceland:
- (a) no new customs duty shall be introduced in trade between the Community and Iceland,
- (b) Article 3 (2), (3) and (4) of the Agreement shall apply to imports into the Community as originally constituted, Ireland and the United Kingdom. The date for the first tariff reduction shall, however, be 1 July 1973 and not 1 April 1973.

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

▼M11

▼ **B**

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

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

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

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

shall be adjusted to the following levels:

for products falling within subheading No 03.01 B I f

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

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

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

▼B

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

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

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

▼M11

shall be adjusted to the following levels:

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

Article 2

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

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

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

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

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

Article 3

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

▼ M43**PROTOCOL No 7****concerning the elimination of certain quantitative restrictions on exports**

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

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

▼ M59**ADDITIONAL PROTOCOL****to the Agreement between the European Economic Community and the Republic of Iceland consequent on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union**

THE EUROPEAN COMMUNITY, of the one part, and

THE REPUBLIC OF ICELAND of the other part,

HAVING REGARD to the Agreement between the European Economic Community and the Republic of Iceland signed in Brussels on 22 July 1972, hereinafter called the 'Agreement',

HAVING REGARD to the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union on 1 January 1995,

CONSIDERING that in order to maintain trade flows between Iceland on the one hand and the new Member States on the other hand, it is necessary to make adjustments to arrangements applicable to trade in fishery products between Iceland and the Community;

HAVE DECIDED to determine by common accord the adjustments to the Agreement consequent on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union, AND TO CONCLUDE THIS PROTOCOL:

Article 1

The text of the Agreement, the Annexes and Protocols, which form an integral part thereof, the Final Act and the declarations annexed thereto shall be drawn up in the Finnish and Swedish languages and those texts shall be authentic in the same way as the original texts. The Joint Committee shall approve the Finnish and Swedish texts.

Article 2

The special provisions applicable to imports into the Community of certain fishery products originating in Iceland are laid down in the Annex to this Protocol.

Article 3

The Annex to this Protocol forms an integral part thereof. This Protocol forms an integral part of the Agreement.

Article 4

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on 1 December 1995 provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed. After that date, the Protocol shall enter into force on the day following such notification. It shall apply as from 1 January 1995.

▼ M59*Article 5*

This Protocol is drawn up in duplicate, in the Danish, Dutch, English, Finnish, French, German, Greek, Italian, Portugese, Spanish, Swedish and Icelandic languages, each of these texts being equally authentic.

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

Udfærdiget i Bruxelles, den seksogtyvende januar nittenhundrede og seksoghalvfems.

Geschehen zu Brüssel am sechsundzwanzigsten Januar neunzehnhundertsechszundneunzig.

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

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

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

Fatto a Bruxelles, addì ventisei gennaio millenovecentonovantasei.

Gedaan te Brussel, de zesentwintigste januari negentienhonderd zessenegentig.

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

Tehty Brysselissä kahdentenkymmenentenäkuudentena päivänä tammi-kuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Utfärdat i Bryssel den tjugosjätte januari nittonhundraiosex.

Gjört í Brussel hinn 26. janúar 1996.

▼ M59

Por la Comunidad Europea

For Det Europæiske Fællesskab

Für die Europäische Gemeinschaft

Για την Ευρωπαϊκή Κοινότητα

For the European Community

Pour la Communauté européenne

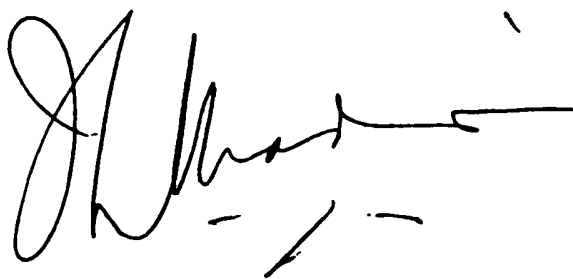
Per la Comunità europea

Voor de Europese Gemeenschap

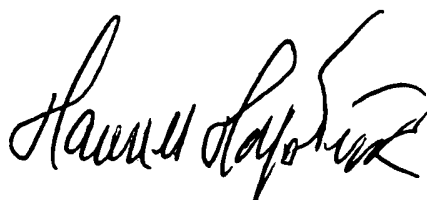
Pela Comunidade Europeia

Euroopan yhteisön puolesta

På Europeiska gemenskapens vägnar



Fyrir hönd Lyðveldisins islands



▼ M59

ANNEX

LIST OF PRODUCTS REFERRED TO IN ARTICLE 2
(Products originating in Iceland for which the Community grants tariff quotas)

	CN code	Description	Quotas(tonnes)
1	0302 12 00	Salmon, fresh or chilled	50
	0304 10 13	Salmon fillets, fresh or chilled	
	0304 20 13	Salmon fillets, frozen	
2	0302 23 00	Sole, fresh or chilled	250
	0302 29 10	Megrim, fresh or chilled	
	0302 29 90	Other flat fish, fresh or chilled	
	0302 69 85	Blue whiting, fresh or chilled	
	0303 32 00	Plaice, frozen	
	0303 79 96	Other saltwater fish, frozen	
	0304 10 19	Fillets of other freshwater fish, fresh or chilled	
	0304 10 33	Fillets of coalfish, fresh or chilled	
	0304 10 35	Fillets of redfish, fresh or chilled	
	ex 0304 10 38	Fillets of other saltwater fish, excluding herring and mackerel, fresh or chilled	
	0304 10 98	Meat of other saltwater fish, fresh or chilled	
	0304 20 19	Fillets of other freshwater fish, frozen	
	0304 90 35	Frozen meat of cod of the species <i>Gadus macrocephalus</i>	
	0304 90 38	Frozen meat of cod of the species <i>Gadus morhua</i>	
	0304 90 39	Frozen meat of <i>Gadus ogac</i> and of fish of the species <i>Boreogadus saida</i>	
	0304 90 41	Frozen meat of coalfish	
	0304 90 47	Frozen meat of hake of the genus <i>Merluccius</i>	
	0304 90 59	Frozen meat of blue whiting	
	ex 0304 90 97	Frozen meat of other saltwater fish, excluding mackerel	
	3	0305 61 00	
4	0306 19 30	Norway lobsters, frozen	50

▼ **M59**

	CN code	Description	Quotas(tonnes)
5	1604 12 91	Other prepared or preserved herrings, in airtight containers	2 400
	1604 12 99	Other prepared or preserved herrings; other	
6	1604 19 98	Prepared or preserved other fish, whole or in pieces	50
	ex 1604 20 90	Prepared or preserved meat of other fish, excluding herring and mackerel	

These tariff quotas apply from 1 January to 31 December each year. For the amount indicated for each product group, Community imports originating in Iceland can be released for free circulation at 0 % import duty.

▼B**FINAL ACT**

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE REPUBLIC OF ICELAND,

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

for the signature of the Agreement between the European Economic Community and the Republic of Iceland,

at the time of signature of this Agreement,

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

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

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

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundertzweiundsiebzig.

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

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

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeëntwintig.

▼M7

▼B

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

▼ B

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità europee

Namens de Raad van de Europese Gemeenschappen

▼ M7

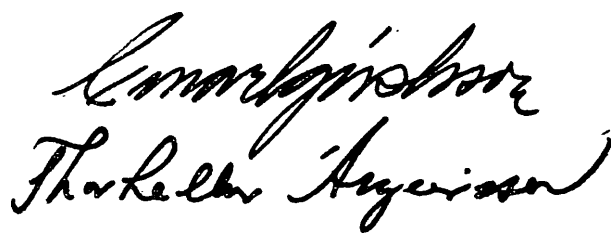
▼ B



Jean-François

E. P. Willmann

Fyrir hönd Lýðveldisins Íslands



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

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

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

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