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► **B****AGREEMENT**

**between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part**

(OJ L 53, 22.2.1997, p. 2)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Decision No 1/98 of the EC/Denmark-Faroe Islands Joint Committee of 13 March 1998	L 90	40	25.3.1998
► <b><u>M2</u></b>	Decision No 2/98 of the EC/Denmark-Faroe Islands Joint Committee of 31 August 1998	L 263	37	26.9.1998
► <b><u>M3</u></b>	Decision No 1/1999 of the EC/Denmark-Faroe Islands Joint Committee of 22 June 1999	L 178	58	14.7.1999
► <b><u>M4</u></b>	Decision No 2/2001 of the EC/Denmark-Faroe Islands Joint Committee of 11 July 2001	L 219	29	14.8.2001
► <b><u>M5</u></b>	Decision No 1/2002 of the EC/Denmark-Faroe Islands Joint Committee of 20 March 2002	L 104	44	20.4.2002
► <b><u>M6</u></b>	Decision No 1/2005 of the EC/Denmark-Faroe Islands Joint Committee of 10 November 2005	L 110	1	24.4.2006
► <b><u>M7</u></b>	Decision No 1/2006 of the EC-Denmark/Faeroe Islands Joint Committee of 13 July 2006	L 221	15	12.8.2006
► <b><u>M8</u></b>	Decision No 1/2007 of the EC/Denmark-Faeroe Islands Joint Committee of 8 October 2007	L 275	32	19.10.2007
► <b><u>M9</u></b>	Decision No 2/2008 of the EC/Denmark-Faeroe Islands Joint Committee of 20 November 2008	L 338	72	17.12.2008

Corrected by:

- **C1** Corrigendum, OJ L 286, 9.11.1999, p. 14 (1999/456/EC)
- **C2** Corrigendum, OJ L 230, 28.8.2001, p. 23 (2001/629/EC)

**▼B****AGREEMENT****between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part**

THE EUROPEAN COMMUNITY,

of the one part, and

THE GOVERNMENT OF DENMARK AND THE HOME GOVERNMENT OF THE FAROE ISLANDS,

of the other part,

RECALLING the status of the Faeroes as a self-governing integral part of one of the Member States of the Community;

RECALLING the resolution of the Council of 4 February 1974 on the problems of the Faeroes;

CONSIDERING the vital importance for the Faeroes of fisheries, which constitute their essential economic activity, fish and fishery products being their main export articles;

CONSIDERING the importance of the fisheries relationship laid down in the Agreement on fisheries between the Contracting Parties, who confirm that the trade aspects of this Agreement should not affect the functioning of the Fisheries Agreement and that, consequently, the volume of the mutual fisheries possibilities under that Agreement should continue to be maintained at a satisfactory level;

DESIRING to consolidate and to extend the economic relations existing between the Community and the Faeroes 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 progressively to eliminate the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade (GATT) 1994 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;

CONSIDERING that, to this end, an Agreement between the European Economic Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part (hereafter referred to as the 'initial Agreement') was signed on 2 December 1991;

CONSIDERING that an Agreement in the form of an Exchange of Letters between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, amending Tables I and II of the Annex to Protocol 1 of the initial Agreement (hereafter referred to as the 'Agreement in the form of an Exchange of Letters') was signed on 8 March 1995;

CONSIDERING that, pursuant 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, the arrangements applicable to trade in fish and fishery products between the Faeroes and the Community should be adjusted in order to maintain trade flows between the Faeroes, on the one hand, and the new Member States, on the other;

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CONSIDERING that, as a result of the adoption by the Community of a common definition of origin for petroleum products, it is necessary to make adjustments to the provisions affecting these products;

CONSIDERING that, in order to take account of certain developments in trade between the Community and the Member States of EFTA, it is necessary to make adjustments to the provisions concerning the definition of the concept of 'originating products' and methods of administrative cooperation;

CONSIDERING that, in order to take account of the specific production of fish feed on the Faeroes, it is necessary to make adjustments to the provisions applicable to imports of certain agricultural products;

CONSIDERING that, in order to help ensure its correct functioning, a Protocol on mutual administrative assistance in customs matters should be incorporated into this Agreement;

CONSIDERING that, in order to conform with certain modifications to the nomenclature of the customs tariffs of the Contracting Parties affecting products referred to in the initial Agreement, it is necessary to update the tariff nomenclature of these products;

CONSIDERING that, in order to provide for more flexibility, it is appropriate to empower the Joint Committee to decide on amendments to the provisions of the Protocols to this Agreement;

CONSIDERING that, for the sake of clarity, the initial Agreement and the Agreement in the form of an Exchange of Letters should be replaced by a composite new text in the form of this Agreement;

TAKING INTO ACCOUNT that the bilateral trade Agreements between Finland and Sweden and the Faeroes cease to be in force on the entry into force of this Agreement;

HAVE DECIDED, in pursuit of these objectives and considering that no provisions of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent on 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 Community and the Faeroes and thus to foster in the Community and in the Faeroes 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.

*Article 2*

This Agreement shall apply to products originating in the Community or the Faeroes:

- (i) which fall within Chapters 25 to 97 of the Harmonized System, other than those listed in Annex II to the Treaty establishing the European Community, and other than those listed in Annex I to this Agreement;

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- (ii) which are specified in Protocols 1, 2 and 4 to this Agreement, with due regard to the arrangements provided for in those Protocols.

*Article 3*

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

*Article 4*

1. The Community shall abolish customs duties on imports from the Faeroes.
2. The Faeroes shall abolish customs duties on imports from the Community: to this end Annex II sets out the provisions contained in the customs and fiscal legislation of the Faeroes.

*Article 5*

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

The Faeroes may replace an import duty of a fiscal nature or the fiscal element of an import duty by an internal tax.

*Article 6*

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

Charges having an effect equivalent to customs duties on imports in trade between the Community and the Faeroes shall be abolished.

*Article 7*

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

Customs duties on exports and charges having equivalent effect shall be abolished.

*Article 8*

Protocol 1 lays down the tariff treatment and arrangements applicable to certain fish and fishery products released for free circulation in the Community or imported into the Faeroes.

*Article 9*

Protocol 2 lays down the tariff treatment and arrangements applicable to certain products obtained by processing agricultural products.

**▼B***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.

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 established by Article 31.

*Article 11*

Protocol 3 lays down the definition of the concept of 'originating products' and methods of administrative cooperation.

*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 30 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.

*Article 13*

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

2. The Contracting Parties shall abolish quantitative restrictions on imports and any measures having an effect equivalent to quantitative restrictions on imports.

*Article 14*

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 2710, 2711, ex 2712 (excluding ozokerite, lignite wax and peat wax) and 2713 of the combined nomenclature on adoption of decisions under the common commercial policy for petroleum products or on establishment of a common energy policy.

In this event, the Community shall take due account of the interests of the Faeroes; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 33 (2).

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

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3. Subject to paragraphs 1 and 2, this 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 this 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 35, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

*Article 16*

The Home Government of the Faroe Islands shall take the necessary control measures to ensure the correct application of the reference price fixed or to be fixed by the Community, referred to in Article 2 of Protocol 1.

The Contracting Parties shall ensure the correct application of the definition of the concept of 'originating products' and methods of administrative cooperation, laid down in Protocol 3.

*Article 17*

Protocol 4 lays down the special provisions applicable to imports of certain agricultural products other than those listed in Protocol 1.

*Article 18*

Protocol 5 lays down the provisions on mutual assistance between administrative authorities in customs matters.

*Article 19*

The Contracting Parties reaffirm their commitment to grant each other the most-favoured-nation treatment in accordance with the GATT 1994.

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

*Article 20*

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

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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 21*

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 the Faeroes shall be free from any restrictions.

*Article 22*

This 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 23*

Nothing in this 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.

*Article 24*

1. The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of this Agreement.

2. They shall take any general or specific measures required to fulfil their obligations under this Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 29.

*Article 25*

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

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- (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 29.

*Article 26*

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 this 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 29.

*Article 27*

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 GATT 1994, under the conditions and in accordance with the procedures laid down in Article 29.

*Article 28*

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 29.

*Article 29*

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 26 and 28 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.



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2. In the cases specified in Articles 24 to 28, before taking the measures provided for therein or, in cases to which paragraph 3 (d) of this Article 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 this 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.

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

- (a) as regards Article 25, 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 this Agreement within the meaning of Article 25 (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 26, 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 27, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures;
- (d) where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 26, 27 and 28 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 30*

Where one or more Member States of the Community or the Faeroes 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 31*

1. A Joint Committee is hereby established which shall be responsible for the administration of this Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in this 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 this 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 32*

1. The Joint Committee shall consist of representatives of the Contracting Parties.

2. The Joint Committee shall act by mutual agreement.

*Article 33*

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 this 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 34*

1. The Joint Committee may amend the provisions of the Protocols to this Agreement.

2. In the event of modifications of the nomenclature of the customs tariffs of the Contracting Parties affecting products referred to in this Agreement, the Joint Committee may adapt the tariff nomenclature of these products to conform with such modifications.

**▼B***Article 35*

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 this 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.

*Article 36*

At the request of the Faeroes, the Community will consider

- improving the access possibilities for specific products,
- extending its tariff concessions for Faeroese fishery products to include new fish species caught by Faeroese fishing vessels based and operating in the North Atlantic, or to include fishery products pertaining thereto not currently produced by the Faeroese fishing industry. These new fish species or fishery products could be imported free of duty into the Community, subject to the necessary quantitative limitations should the new fish species or fishery products be of a sensitive nature in the Community.

*Article 37*

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

*Article 38*

Either Contracting Party may denounce this Agreement by notifying the other Contracting Party. This Agreement shall cease to be in force 12 months after the date of such notification.

*Article 39*

This Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty and, on the other hand, to the territory of the Faeroes.

*Article 40*

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

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2. It will be approved by the Contracting Parties in accordance with their own procedures.

3. It shall enter into force on 1 January 1997, 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 third month following such notification.

4. The provisions of the following Agreements shall cease to be in force on the entry into force of this Agreement:

— the Agreement between the European Economic Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, signed on 2 December 1991,

— the Agreement in the form of an exchange of letters between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, amending Tables I and II of the Annex to Protocol 1 of the abovementioned Agreement, signed on 8 March 1995,

— the bilateral trade agreements between Finland and Sweden and the Faeroes.

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

Udfærdiget i Bruxelles den sjette december nitten hundrede og seks og halvfems.

Geschehen zu Brüssel am sechsten Dezember neunzehnhundertsechsundneunzig.

Έγινε στις Βρυξέλλες, στις έξι Δεκεμβρίου χίλια εννιακόσια ενενήντα έξι.

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

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

Fatto a Bruxelles, addì sei dicembre millenovecentonovantasei.

Gedaan te Brussel, de zesde december negentienhonderd zesennegentig.

Feito em Bruxelas, em seis de Dezembro de mil novecentos e noventa a seis.

Tehty Brysselissä kuudentena päivänä joulukuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som skedde i Bryssel den sjätte december nittonhundraogtjiosex.

Gjörður í Brüssel, sætta desember níttjanhundrað og nýtiseks.

Por la Comunidad Europea

For Det Europæiske Fællesskab

Für die Europäische Gemeinschaft

Για την Ευρωπαϊκή Κοινότητα

For the European Community

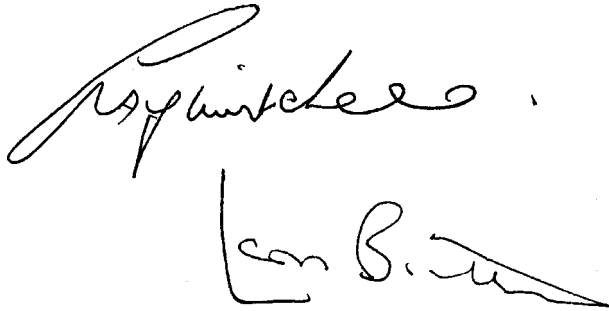
Pour la Communauté européenne

Per la Comunità europea

Voor de Europese Gemeenschap

**▼B**

Pela Comunidade Europeia  
 Euroopan yhteisön puolesta  
 På Europeiska gemenskapens vägnar  
 Fyri Europeiska Felagsskapin



Por el Gobierno de Dinamarca y el Gobierno local de las Islas Feroe  
 For Danmarks regering og Færøernes landsstyre  
 Für die Regierung von Dänemark und die Landesregierung der Färöer  
 Για την κυβέρνηση της Δανίας και την τοπική κυβέρνηση των Νήσων Φερόε  
 For the Government of Denmark and the Home Government of the Faroe Islands  
 Pour le gouvernement du Danemark et le gouvernement local des îles Féroé  
 Per il governo della Danimarca e per il governo locale delle isole Færøer  
 Voor de Regering van Denemarken en de Landsregering van de Faeröer  
 Pelo Governo da Dinamarca e pelo Governo Regional das Ilhas Faroé  
 Tanskan hallituksen ja Färsaarten paikallishallituksen puolesta  
 På Danmarks regerings och Färöarnas landsstyres vägnar  
 Fyri ríkisstjórn Danmarkar og Føroya landsstýri



**▼B***ANNEX I***List of products referred to in Article 2 (i) of this Agreement**

CN Code	Description
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:
	— Egg albumin:
3502 11	— — Dried:
3502 11 90	— — — Other
3502 19	— — Other:
3502 19 90	— — — Other
3502 20	— Milk albumin, including concentrates of two or more whey proteins:
	— — Other:
3502 20 91	— — — Dried (for example, in sheets, scales, flakes, powder)
3502 20 99	— — — Other

**▼B***ANNEX II*

For the purposes of Article 4 (2) to this Agreement, the customs and fiscal legislation of the Færoes contains the following provisions:

- (a) a customs tariff based on the Harmonized System and respecting the GATT obligations of Denmark;
- (b) a duty-free treatment for goods of Community origin, with the exceptions set out in Protocols 2 and 4;
- (c) a system of indirect taxation based on the following elements:
  - a value-added tax (VAT, based on the same principles as those which apply in the Community, including non-discrimination of imported goods; and
  - a system of excise duties, levied equally on domestic production and imported goods.

▼ M3**PROTOCOL 1****concerning the tariff treatment and arrangements applicable to certain fish and fishery products released for free circulation in the Community or imported into the Faroes***Article 1*

As regards the products listed in the Annex to this Protocol and originating in the Faroes:

1. no new customs duties shall be introduced in trade between the Community and the Faroes;
2. the preferential customs duties and other conditions to be applied on import into the Community shall be as indicated in the Annex.

*Article 2*

Any reference price fixed, or to be fixed, by the Community shall not apply to the products covered by this Protocol.

*Article 3*

1. Where a price decrease in imports of a given fishery product from one Contracting Party is, or is likely to be, seriously detrimental to the production activity concerned in the other Contracting Party, the Contracting Party concerned may take appropriate measures.
2. In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement.
3. Before taking appropriate measures, 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.
4. Except in cases of urgency, as described in paragraph 5, the Contracting Party concerned may not take measures until one month has elapsed after the date of notification, unless the Joint Committee procedure is concluded before expiry of the stated time limit.
5. Where circumstances require urgent action, the Contracting Party concerned may apply the measures strictly necessary to remedy the situation at the earliest three days after having informed the other Contracting Party.
6. Any 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.

*Article 4*

The Faroes shall abolish tariffs and duties on imports of fish and fishery products originating in the Community.



## ▼ M3

## ANNEX

The preferential customs duties and other conditions to be applied on import into the Community of products originating in and coming from the Faroes shall be as indicated below

TABLE 1

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
0301	Live fish:		
ex 0301 91 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
0301 92 00	— — Eels ( <i>Anguilla</i> spp.)	0	
ex 0301 99 11	— — — — Atlantic salmon ( <i>Salmo salar</i> )	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		
ex 0302 11 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0302 12 00	— — Atlantic salmon ( <i>Salmo salar</i> )	0	
0302 19 00	— — Other	0	
0302 21 10	— — — Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	0	
0302 21 30	— — — Atlantic ( <i>Hippoglossus hippoglossus</i> )	0	
0302 22 00	— — Palice ( <i>Pleuronectes platessa</i> )	0	
0302 23 00	— — Sole ( <i>Solea</i> spp.)	0	
0302 29 10	— — — Megrin ( <i>Lepidorhombus</i> spp.)	0	
0302 29 90	— — — Other	0	
0302 40	— Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes:		
0302 40 05	— — From 1 January to 14 February	0	
0302 40 98	— — From 16 June to 31 December	0	
0302 50 10	— — Cod of the species <i>Gadus morhua</i>	0	
0302 62 00	— — — — Haddock ( <i>Melanogrammus aeglefinus</i> )	0	
0302 63 00	— — Coalfish ( <i>Pollachius virens</i> )	0	
ex 0302 64 05	— — — Mackerel of the species <i>Scomber scombrus</i> , from 1 January to 14 February	0	
ex 0302 64 98	— — — Mackerel of the species <i>Scomber scombrus</i> , from 16 June to 31 December	0	
0302 65	— — Dogfish and other sharks:		
0302 65 20	— — — Dogfish of the species <i>Squalus acanthias</i>	0	
0302 65 50	— — — Dogfish of the species <i>Scyliorhinus</i> spp.	0	
0302 65 90	— — — Other	0	
0302 66 00	— — Eels ( <i>Anguilla</i> spp.)	0	
	— — — — Redfish ( <i>Sebastes</i> spp.):		
0302 69 31	— — — — — Of the species <i>Sebastes marinus</i>	0	
ex 0302 69 33	— — — — — Of the species <i>Sebastes mentella</i>	0	
0302 69 41	— — — — Whitings ( <i>Merlangus merlangus</i> )	0	
0302 69 45	— — — — Ling ( <i>Molva</i> spp.)	0	

▼ **M3**

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0302 69 68	— — — — Hake of the species <i>Merluccius merluccius</i>	0	
0302 69 81	— — — — Monkfish ( <i>Lophius</i> spp.)	0	
0302 69 85	— — — — Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	0	
0302 69 99	— — — — Other	0	
0302 70 00	— Livers and roes	0	
0303	Fish, frozen excluding fish fillets and other fish meat of heading No 0304:		
ex 0303 21 90	— — — Trout of the species <i>Oncorbynchus mykiss</i>	0	TQ No 1
ex 0303 22 00	— — Atlantic salmon ( <i>Salmo salar</i> )	0	
0303 29 00	— — Other	0	
0303 31 10	— — — Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	0	
0303 31 30	— — — Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	0	
0303 32 00	— — Plaice ( <i>Pleuronectes platessa</i> )	0	
0303 33 00	— — Sole ( <i>Solea</i> spp.)	0	
0303 39 10	— — — Flounder ( <i>Platichthys flesus</i> )	0	
0303 39 30	— — — Fish of the genus <i>Rhombosolea</i>	0	
0303 39 80	— — — Other	0	
0303 50	— Herrings ( <i>Clupea harengues</i> , <i>Clupea pollasi</i> ), excluding livers and roes:	0	
0303 50 05	— — From 1 January to 14 February	0	
0303 50 98	— — From 16 June to 31 December	0	
0303 60 11	— — Cod of the species <i>Gadus morhua</i>	0	
▼ <b>M7</b>			
0303 72 00	Haddock ( <i>Melanogrammus aeglefinus</i> )	0	
▼ <b>M3</b>			
0303 73 00	— — Coalfish ( <i>Pollachius virens</i> )	0	
ex 0303 74 10	— — — Mackerel of the species <i>Scomber scombrus</i> , from 1 January to 14 February	0	
ex 0303 74 20	— — — Mackerel of the species <i>Scombere scombrus</i> , from 16 June to 31 December	0	
0303 75	— — Dogfish and other sharks:		
0303 75 20	— — — Of the species <i>Squalus acanthias</i>	0	
0303 75 50	— — — Of the species <i>Scyliorhinus</i> spp.	0	
0303 75 90	— — — Other	0	
0303 79	— — Other:		
	— — — Redfish ( <i>Sebastes</i> spp.):		
0303 79 35	— — — — Redfish of the species <i>Sebastes marinus</i>	0	
ex 0303 79 37	— — — — Redfish of the species <i>Sebastes mentella</i>	0	
0303 79 45	— — — — Whiting ( <i>Merlangus merlangus</i> )	0	
0303 79 51	— — — — Ling ( <i>Molva</i> spp.)	0	

## ▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
0303 79 81	— — — — Monkfish ( <i>Lophius</i> spp.)	0	
0303 79 83	— — — — Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	0	
0303 79 96	— — — — Other	0	
0303 80	— Livers and roes	0	
0303 80 90	— — Other	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10	— Fresh or chilled:		
	— — Fillets:		
	— — — Of freshwater fish:		
ex 0304 10 11	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0304 10 13	— — — — Of Atlantic salmon ( <i>Salmo salar</i> )	0	
	— — — Other		
ex 0304 10 31	— — — — Of cod of the species <i>Gadus morhua</i>	0	
0304 10 33	— — — — Of coalfish ( <i>Pollachius virens</i> )	0	
0304 10 35	— — — — Of redfish ( <i>Sebastes</i> spp.)	0	
0304 10 38	— — — — Other		
	— — Other fish meat (whether or not minced):		
0304 10 91	— — — Of freshwater fish	0	
	— — — Other:		
	— — — — Flaps of herring:		
0304 10 94	— — — — — From 1 January to 14 February	0	
0304 10 96	— — — — — From 16 June to 31 December	0	
0304 10 98	— — — — Other	0	
0304 20	— Frozen fillets:		
	— — Of freshwater fish:		
ex 0304 20 11	— — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0304 20 13	— — — Of Atlantic salmon ( <i>Salmon salar</i> )	0	
	— — Of cod ( <i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus Ogac</i> ) and of fish of the species <i>Boreogadus saida</i> :		
ex 0304 20 29	— — — Of cod of the species <i>Gadus morhua</i>	0	
0304 20 31	— — Of coalfish ( <i>Pollachius virens</i> )	0	
0304 20 33	— — Of haddock ( <i>Melanogrammus aeglefinus</i> )	0	
	— — Of redfish ( <i>Sebastes</i> spp.)		
0304 20 35	— — — Of the species <i>Sebastes marinus</i>	0	
ex 0304 20 37	— — — Of the species <i>Sebastes mentella</i>	0	
0304 20 41	— — Of Whiting ( <i>Merlangus merlangus</i> )	0	
0304 20 43	— — Of ling ( <i>Molva</i> spp.)	0	

## ▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0304 20 53	— — — Of mackerel of the species <i>Scomber scombrus</i>	0	
0304 20 71	— — Of plaice ( <i>Pleuronectes platessa</i> )	0	
0304 20 75	— — Of herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0	
0304 20 96	— — Other		
	— — — Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )		
	— — — Other than of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	0	
0304 90	— Other:		
0304 90 05	— — Surimi	0	
	— — Other:		
ex 0304 90 10	— — — Of freshwater fish:		
	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
	— — — — Of Atlantic salmon ( <i>Salmo salar</i> )	0	
	— — — Other:		
	— — — — Of herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ):		
0304 90 20	— — — — — From 1 January to 14 February	0	
0304 90 27	— — — — — From 16 June to 31 December	0	
0304 90 38	— — — — — Of cod of the species <i>Gadus morhua</i>	0	
0304 90 41	— — — — — Of coalfish ( <i>Pollachius virens</i> )	0	
0304 90 45	— — — — — Of haddock ( <i>Melanogrammus aeglefinus</i> )	0	
0304 90 57	— — — — — Of monkfish ( <i>Lophius</i> spp.)	0	
0304 90 59	— — — — — Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	0	
0304 90 97	— — — — — Other	0	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305 10 00	— Flours, meals and pellets of fish, fit for human consumption	0	
0305 20 00	— Livers and roes, dried, smoked, salted or in brine	0	
0305 30	— Fish fillets, dried, salted or in brine, but not smoked:		
ex 0305 30 19	— — — Of cod of the species <i>Gadus morhua</i>	0	
ex 0305 30 30	— — Of Atlantic salmon ( <i>Salmo salar</i> ), salted or in brine	0	
0305 30 50	— — Of lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ), salted or in brine	0	
0305 30 90	— — Other	0	

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0305 41 00	– Smoked fish, including fillets:		
ex 0305 42 00	– – Atlantic salmon ( <i>Salmo salar</i> )	0	
0305 42 00	– – Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0	
0305 49 10	– – – Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	0	
0305 49 20	– – – Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	0	
ex 0305 49 30	– – – Mackerel of the species <i>Scomber scombrus</i> )	0	
ex 0305 49 45	– – – Trout of the species <i>Onocorhynchus mykiss</i>	0	
0305 49 50	– – – Eels ( <i>Anguilla</i> spp.)	0	
0305 49 80	– – – Other	0	
	– Dried fish, whether or not salted but not smoked:		
ex 0305 51 10	– – – Cod of the species <i>Gadus morhua</i> , dried, unsalted	0	
ex 0305 51 90	– – – Cod of the species <i>Gadus morhua</i> , dried, salted	0	
	– – Other:		
0305 59 80	– – – Other:		
ex 0305 59 80	– – – – Coalfish ( <i>Pollachius virens</i> )	0	TQ No 5
	– – – Other:		
	– – – – Of ling ( <i>Molva molva</i> )	0	
	– – – – Of blue ling ( <i>Molva dipterygia dipterygia</i> )	0	
	– – – – Of tusk ( <i>Brosme brosme</i> )	0	
	– Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	– – Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0	
ex 0305 62 00	– – Cod of the species <i>Gadus morhua</i>	0	
0305 69	– – Other:		
0305 69 90	– – – Other	0	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets or crustaceans, fit for human consumption:		
	– Frozen:		
0306 13	– – Shrimps and prawns:		
0306 13 10	– – – Of the family <i>Pandalidae</i>	0	
0306 13 40	– – – Deepwater rose shrimps ( <i>Parapenaeus longirostris</i> )	0	
0306 13 50	– – – Shrimps of the genus <i>Penaeus</i>	0	
0306 13 80	– – – Other	0	

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)

▼ M9

0306 14	-- Crabs:		
0306 14 90	--- Other:		
ex 0306 14 90	---- Crabs of the species <i>Geryon affinis</i>	0	TQ No 6

▼ M3

0306 19 30	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	0	
	- Not frozen:		
0306 29 30	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	0	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00	-- Live, fresh or chilled	0	
0307 29	-- Other:		
0307 29 10	--- Common scallop ( <i>Pecten maximus</i> ), frozen	0	
0307 29 90	--- Other	0	

▼ M9

	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled:		
ex 0307 91 00	--- Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7
0307 99	-- Other:		
	--- Frozen:		
0307 99 18	---- Other:		
ex 0307 99 18	----- Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7

▼ M3

1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	- Fish, whole or in pieces, but not minced:		
ex 1604 11 00	-- Atlantic salmon ( <i>Salmo salar</i> )	0	TQ No 2
1604 12	-- Herrings:		
	--- Other:		
1604 12 91	---- In airtight containers	0	
1604 12 99	---- Other	0	
1604 19	-- Other:		

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 1604 19 10	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 2
1604 19 91	— — — — Fillets, raw, merely coated with batter or bread-crumbs, whether or not prefried in oil, deep frozen	0	
	— — — — Other:		
1604 19 92	— — — — — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0	TQ No 3
1604 19 93	— — — — — Coalfish ( <i>Pollachius virens</i> )	0	TQ No 3
1604 19 94	— — — — — Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	TQ No 3
1604 19 95	— — — — — Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	0	TQ No 3
1604 19 98	— — — — — Other	0	TQ No 3
1604 20	— Other prepared or preserved fish:		
1604 20 05	— — Preparations of surimi	0	TQ No 3
	— — Other:		
ex 1604 20 10	— — — Of Atlantic salmon ( <i>Salmo salar</i> )	0	TQ No 2
ex 1604 20 30	— — — Of Trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 2
1604 20 90	— — — Of other fish:		
	— — — — Other than of herring	0	TQ No 3
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 20	— Shrimps and prawns:		
1605 20 10	— — In airtight containers	0	TQ No 4
	— — Other:		
1605 20 91	— — — In immediate packings of a net content not exceeding 2 kg	0	TQ No 4
1605 20 99	— — — Other	0	TQ No 4
ex 1605 40 00	— Norway lobsters ( <i>Nephrops norvegicus</i> )	0	TQ No 4
	— Other		
	— — Molluscs:		
1605 90 30	— — — Other:		
ex 1605 90 30	— — — — Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301 20 00	— Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	

TABLE II

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
0301	Live fish:		TQ No 1 ► <u>C1</u> ————— ◀ 700

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0301 91 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		
ex 0302 11 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
ex 0303 21 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10	— Fresh or chilled:		
	— — Fillets:		
ex 0304 10 11	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	
0304 20	— Frozen fillets:		
ex 0304 20 11	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	
0304 90	— Other:		
ex 0304 90 10	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	
▼ <u>M9</u>			
0305	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
	— Dried fish, whether or not salted but not smoked:		
0305 59	— — Other:		
0305 59 80	— — — Other:		
ex 0305 59 80	— — — — Coalfish ( <i>Pollachius virens</i> )	0	TQ No 5 <sup>(3)</sup> 750
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	— Frozen:		
0306 14	— — Crabs:		
0306 14 90	— — — Other:		
ex 0306 14 90	— — — — Crabs of the species <i>Geryon affinis</i>	0	TQ No 6 <sup>(3)</sup> 750
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		



▼ M9

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
	– Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	– – Live, fresh or chilled:		
ex 0307 91 00	– – – Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7 <sup>(3)</sup> 1 200
0307 99	– – Other:		
	– – – Frozen:		
0307 99 18	– – – – Other:		
ex 0307 99 18	– – – – – Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7 <sup>(3)</sup> 1 200

▼ M3

1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 2 400
	– Fish, whole or in pieces, but not minced:		
ex 1604 11 00	– – Atlantic salmon ( <i>Salmo salar</i> )	0	
1604 19	– – Other:		
ex 1604 19 10	– – – Trout of the species <i>Oncorhynchus mykiss</i>	0	
1604 20	– Other prepared or preserved fish:		
	– – Other:		
ex 1604 20 10	– – – Of Atlantic salmon ( <i>Salmo salar</i> )	0	
ex 1604 20 30	– – – Of trout of the species <i>Oncorhynchus mykiss</i>	0	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 3 1 200
	– Fish, whole or in pieces, but not minced:		
1604 19 92	– – – – – Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0	
1604 19 93	– – – – – Coalfish ( <i>Pollachius virens</i> )	0	
1604 19 94	– – – – – Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	
1604 19 95	– – – – – Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	0	
1604 19 98	– – – – – Other	0	
1604 20	– Other prepared or preserved fish:		
1604 20 05	– – Preparations of surimi	0	
	– – Other		
ex 1604 20 90	– – – Of other fish:		
	– – – – Other than of herring	0	

▼ M7

1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		TQ No 4 <sup>(2)</sup> 4 000
1605 20	- Shrimps and prawns:		

▼ M7

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
1605 20 10	- - In airtight containers	0	
	- - Other:		
1605 20 91	- - - In immediate packing of a net content not exceeding 2 kg	0	
1605 20 99	- - - Other	0	
ex 1605 40 00	- Norway lobsters ( <i>Nephrops norvegicus</i> )	0	
	- Other		
1605 90	- - Molluscs:		
	- - - Other:		
ex 1605 90 30	- - - - Common whelk ( <i>Buccinum undatum</i> )	0	TQ No 7 <sup>(3)</sup> 1 200

▼ M9▼ M3▶ C1 ——— ◀▶ M7 <sup>(2)</sup> In 2007 the annual volume shall be 4 000 tonnes. From 1 January 2008 onwards the yearly volume shall be increased by 1 000 tonnes to a maximum level of 6 000 tonnes provided that at least 80 % of the total amount of the previous quota has been used by 31 December of that year. ◀▶ M9 <sup>(3)</sup> For the year 2008, the volumes of the tariff quotas should be calculated *pro rata* to the basic volumes in proportion to the part of that year which elapsed before the tariff quotas apply. ◀

**▼B****PROTOCOL 2****concerning the tariff treatment and arrangements applicable to certain products obtained by processing agricultural products***Article 1*

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

- (i) the levying, on import, of an agricultural component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted on export.

*Article 2*

The Community shall apply the customs duties on imports originating in the Faeroes as indicated in the table annexed to this Protocol.

*Article 3*

The Faeroes shall abolish tariffs and duties on imports of processed agricultural products originating in the Community, with the exceptions mentioned in Protocol 4, Article 2.

Should the Faeroes introduce such measures for processed agricultural products as mentioned in Article 1 of this Protocol, the Community shall be duly notified.

▼B

*Table*  
EUROPEAN COMMUNITY

CN Code	Description	Rate of duty <sup>(1)</sup>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10	— Yogurt:	
0403 10 51 to 0403 10 99	— — Flavoured or containing added fruit, nuts or cocoa	EA
0403 90	— Other:	
0403 90 71 to 0403 90 99	— — — Flavoured or containing added fruit, nuts or cocoa	EA
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	— Sweetcorn	EA
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 90	— Other vegetables; mixtures of vegetables:	
	— — Vegetables:	
0711 90 30	— — — Sweetcorn	EA
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702 50	— Chemically pure fructose	Free
1702 90	— Other, including invert sugar:	
1702 90 10	— — Chemically pure maltose	Free
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10	— Chewing gum, whether or not sugar-coated	EA maximum
1704 90	— Other:	
1704 90 10	— — Licorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Free
1704 90 10	— — White chocolate	EA maximum + AD S/Z
1704 90 51 to 1704 90 99	— — Other	EA maximum + AD S/Z
1806	Chocolate and other food preparations containing cocoa:	
1806 10	— Cocoa powder, containing added sugar or other sweetening matter	EA
1806 20	— Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	

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CN Code	Description	Rate of duty (1)
1806 20 10	— — Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	EA maximum + AD S/Z
1806 20 30	— — Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	EA maximum + AD S/Z
	— — Other:	
1806 20 50	— — — Containing 18 % or more by weight of cocoa butter	EA maximum + AD S/Z
1806 20 70	— — — Chocolate milk crumb	EA
1806 20 95	— — — Other	EA maximum + AD S/Z
	— Other, in blocks, slabs or bars:	
1806 31 00	— — Filled:	EA maximum + AD S/Z
1806 32	— — Not filled	EA maximum + AD S/Z
1806 90	— Other:	
1806 90 11 to 1806 90 39	— — Chocolate and chocolate products	EA maximum + AD S/Z
1806 90 50	— — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	EA maximum + AD S/Z
1806 90 60	— — Spreads containing cocoa	EA maximum + AD S/Z
1806 90 70	— — Preparations containing cocoa for making beverages	EA maximum + AD S/Z
1806 90 90	— — Other	EA maximum + AD S/Z
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing less than 5 % by weight of cocoa on a totally defatted basis, not elsewhere specified or included	EA
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	— Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	— — Containing eggs	EA
1902 19	— — Other	EA
1902 20	— Stuffed pasta, whether or not cooked or otherwise prepared:	
1902 20 91 to 1902 20 99	— — Other	EA
1902 30	— Other pasta	EA
1902 40	— Couscous	EA

▼B

CN Code	Description	Rate of duty (1)
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	EA
1904	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	EA
1905	Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10	— Crispbread	EA maximum 24 % + AD F/M
1905 20	— Gingerbread and the like	EA
1905 30	— Sweet biscuits; waffles and wafers	EA maximum 35 % + AD S/Z
1905 40	— Rusks, toasted bread and similar toasted products	EA
1905 90	— Other:	
1905 90 10	— — Matzos	EA maximum 20 % + AD F/M
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	EA
1905 90	— — Other:	
1905 90 30	— — — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	EA
1905 90 40	— — — Waffles and wafers with a water content exceeding 10 % by weight	EA maximum + AD F/M
1905 90 45	— — — Biscuits	EA maximum + AD F/M
1905 90 55	— — — Extruded or expanded products, savoury or salted	EA maximum + AD F/M
1905 90	— — — Other:	
1905 90 60	— — — — With added sweetening matter	EA maximum + AD S/Z
1905 90 90	— — — — Other	EA maximum + AD F/M
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	— Other	
2001 90 30	— — Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products from heading No 2006:	
2004 10	— Potatoes:	
2004 10	— — Other:	
2004 10 91	— — — In the form of flour, meal or flakes	EA
2004 90	— Other vegetables and mixtures of vegetables:	
2004 90 10	— — Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA

▼B

CN Code	Description	Rate of duty (1)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products from heading No 2006:	
2005 20	— Potatoes:	
2005 20 10	— — In the form of flour, meal or flakes	EA
2005 80	— Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	— Other, including mixtures other than those of subheading No 2008 19:	
2008 99	— — Other:	
	— — — Not containing added spirit:	
	— — — — Not containing added sugar:	
2008 99 85	— — — — — Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	— Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 12	— — Preparations with a basis of these extracts, essences or concentrates of coffee:	
2101 12 98	— — — Other	EA
2101 20	— Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
	— — Preparations:	
2101 20 98	— — — Other	EA
2101 30	— Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	— — Roasted chicory and other roasted coffee substitutes:	
2101 30 19	— — — Other	EA
	— — Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 99	— — — Other	EA
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 10	— Active yeasts:	
2102 10 31 to 2102 10 39	— — Baker's yeast	EA
2102 20	— Inactive yeasts; other single-cell micro-organisms, dead:	
2102 20 11 to 2102 20 19	— — Inactive yeasts	Free

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CN Code	Description	Rate of duty (1)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	— Soya sauce	Free
2103 20	— Tomato ketchup and other tomato sauces	Free
2103 90	— Other	Free
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	— Soups and broths and preparations therefor	Free
2105	Ice cream and other edible ice, whether or not containing cocoa	EA maximum + AD S/Z
2106	Food preparations not elsewhere specified or included:	
2106 10	— Protein concentrates and textured protein substances:	
2106 10 80	— — Other	EA
2106 90	— Other	
2106 90 10	— — Cheese fondues	EA maximum ECU 25/100 kg/net
	— — Other:	
ex 2106 90 92	— — — Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch:	
	— — — — Hydrolysates of proteins; autolysates of yeast	Free
2106 90 98	— — — Other	EA
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	
2202 10	— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Free
2202 90	— Other:	
ex 2202 90 10	— — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:	
	— — — Containing sugar (sucrose or invert sugar)	Free
2202 90 91 to 2202 90 99	— — Other	EA
2203	Beer made from malt	Free
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Free
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 90	— Other:	
	— — Other spirits and other spirituous beverages, in containers holding:	
	— — — 2 l or less:	



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CN Code	Description	Rate of duty (1)
ex 2208 90 69	— — — — Other spirituous beverages: — — — — — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) — — — — More than 2 l:	ECU 1/% vol/hl +ECU 6/hl
ex 2208 90 78	— — — — Other spirituous beverages: — — — — — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1/% vol/hl
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: — Other polyhydric alcohols:	
2905 43	— — Mannitol	EA
2905 44	— — D-glucitol (sorbitol)	EA
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: — Formic acid, its salts and esters:	
ex 2915 13	— — Esters of formic acid: — — — Esters of mannitol and esters of sorbitol — Esters of acetic acid:	Free
2915 39	— — Other:	
ex 2915 39 90	— — — Other: — — — Esters of mannitol and esters of sorbitol	Free
ex 2915 90	— Other: — — Esters of mannitol and esters of sorbitol	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: — Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 19	— — Other:	
ex 2916 19 80	— — — Other — — — — Esters of mannitol and esters of sorbitol	Free
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: — Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 19	— — Other:	
ex 2917 19 90	— — — Other — — — — Itaconic acid, its salts and esters	Free
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

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CN Code	Description	Rate of duty (1)
	— Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 11	— — Lactic acid, its salts and esters	Free
2918 14	— — Citric acid	Free
2918 15	— — Salts and esters of citric acid	Free
2918 19	— — Other:	
ex 2918 19 80	— — — Other:	
	— — — — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	Free
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	— Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932 19	— — Other:	
	— — — Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	Free
2932 99	— Other:	
ex 2932 99 70	— — Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	— — — $\alpha$ -Methylglucoside	Free
ex 2932 99 90	— — Other:	
	— — — Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	Free
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:	
2940 00 90	— Other	Free
2941	Antibiotics:	
2941 10	— Penicillins and their derivatives with a penecillanic acid structure; salts thereof	Free
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
3001 90	— Other:	
	— — Other:	
3001 90 91	— — — Heparin and its salts	Free
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	— Casein:	
3501 10 10	— — For the manufacture of regenerated textile fibres (2)	Free
3501 10 50	— — For industrial uses other than the manufacture of foodstuffs or fodder (2)	Free
3501 10 90	— — Other	Free
3501 90	— Other	Free
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	

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CN Code	Description	Rate of duty (1)
3505 10	— Dextrins and other modified starches:	
3505 10 10	— — Dextrins	EA
	— — Other modified starches:	
3505 10 50	— — — Starches, esterified or etherified	Free
3505 10 90	— — — Other	EA
3505 20	— Glues	EA maximum
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 3506 10 00	— Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
	— — With a basis of sodium silicate emulsion or of resin emulsions	Free
	— Other:	
ex 3506 99 00	— — Other:	
	— — — With a basis of sodium silicate emulsion or of resin emulsion	Free
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	— With a basis of amylaceous substances	EA maximum
	— Other:	
ex 3809 91	— — Of a kind used in the textile or like industries:	
	— — — Containing starch or products derived from starch	Free
ex 3809 92	— — Of a kind used in the paper or like industries:	
	— — — Containing starch or products derived from starch	Free
ex 3809 93	— — Of a kind used in the leather or like industries:	
	— — — Containing starch or products derived from starch	Free
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
	— Industrial monocarboxylic fatty acids; acid oils from refining:	
3823 13	— — Tall oil fatty acids	Free
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 3824 10	— Prepared binders for foundry moulds or cores:	
	— — Based on synthetic resins	Free
3824 60	— Sorbitol other than that of subheading No 2905 44	EA

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CN Code	Description	Rate of duty <sup>(1)</sup>
3824 90	— Other:	
ex 3824 90 25	— — Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate:	
	— — — Crude calcium citrate	Free
	— — Other:	
ex 3824 90 95	— — — Other:	
	— — — — Products of sorbitol cracking	Free
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms:	
ex 3911 10	— Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
	— — Adhesives with a basis of resin emulsions	Free
3911 90	— Other:	
	— — Condensation or rearrangement polymerization products whether or not chemically modified:	
ex 3911 90 19	— — — Adhesives with a basis of resin emulsions	Free
	— — Other:	
ex 3911 90 99	— — — Adhesives with a basis of resin emulsions	Free
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913 90	— Other:	
ex 3913 90 90	— — Other:	
	— — — Dextran	Free
	— — — Other, excluding hardened proteins	Free

<sup>(1)</sup> The amounts of the agricultural components (EA), which may be subject to a maximum duty, are set out in the Common Customs Tariff in the form of a specific amount or of a reference to Annex I of the Common Customs Tariff (Regulation (EEC) No 2658/87 of 23 July 1987 as amended).

<sup>(2)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

▼ **M6****PROTOCOL 3**

**concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation**

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**Joint Declarations**

Joint Declaration concerning the review and the revision of the management of Protocol 3 to the Agreement by the Faroe Islands

Joint Declaration concerning the amendment of the Protocol in the framework of the system of diagonal cumulation resulting from Articles 3 and 4 of the Protocol on Origin

▼ M6TITLE I  
GENERAL PROVISIONS*Article 1***Definitions**

For the purposes of this Protocol:

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



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## TITLE II

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

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

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

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

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

3. The provisions of paragraph 1(c) shall apply only provided a free trade agreement is applicable between, on the one hand, the Faroe Islands and, on the other hand, the EEA EFTA States (Iceland, Norway and Liechtenstein).

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

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

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

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

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

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

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

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

(a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;

(b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

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

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

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

#### *Article 4*

#### **Cumulation in the Faroe Islands**

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

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

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

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

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

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

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

(a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;

(b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

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

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

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

*Article 5*

**Wholly obtained products**

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

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of the Faroe Islands by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

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(k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in a Member State of the Community or in the Faroe Islands;

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

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

(d) of which the master and officers are nationals of a Member State of the Community or of the Faroe Islands;

and

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

*Article 6*

**Sufficiently worked or processed products**

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

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

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

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

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

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

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

**▼ M6***Article 7***Insufficient working or processing**

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

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

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

*Article 8***Unit of qualification**

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

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

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

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

*Article 10***Sets**

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

*Article 11***Neutral elements**

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which neither enter into the final composition of the product nor are intended to do so.

## TITLE III

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

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

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

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

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

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

and

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

(i) the re-imported goods have been obtained by working or processing the exported materials;

and

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

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

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

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

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

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

*Article 13*

**Direct transport**

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

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

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
  - (i) giving an exact description of the products;
  - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;
 

and
  - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

*Article 14***Exhibitions**

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

- (a) an exporter has consigned these products from the Community or from the Faroe Islands to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in the Faroe Islands;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
 

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

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

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

## TITLE IV

**DRAWBACK OR EXEMPTION***Article 15***Prohibition of drawback of, or exemption from, customs duties**

- 1. (a) Non-originating materials used in the manufacture of products originating in the Community, in the Faroe Islands or in one of the other



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countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in the Faroe Islands to drawback of, or exemption from, customs duties of whatever kind.

- (b) Products falling within Chapter 3 and headings 1604 and 1605 of the Harmonised System and originating in the Community as provided for in Article 2(1)(c), for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community to drawback of, or exemption from, customs duties of whatever kind.

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

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

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

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

## TITLE V

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

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

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

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

▼ **M6***Article 17***Procedure for the issue of a movement certificate EUR.1 or EUR-MED**

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes IIIa and b. These forms shall be completed in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the forms are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of the Faroe Islands in the following cases:
  - if the products concerned can be considered as products originating in the Community or in the Faroe Islands without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
  - if the products concerned can be considered as products originating in one of the countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.
5. A movement certificate EUR-MED shall be issued by the customs authorities of a Member State of the Community or of the Faroe Islands, if the products concerned can be considered as products originating in the Community, in the Faroe Islands or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:
  - cumulation was applied with materials originating in one of the countries referred to in Articles 3 and 4, or
  - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
  - the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:
  - if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
 

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

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

‘NO CUMULATION APPLIED’

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

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

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

*Article 18*

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

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

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

or

(b) it is certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.

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

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

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

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

‘ISSUED RETROSPECTIVELY’

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

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

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

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

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

2. The duplicate issued in this way shall be endorsed with the following word in English:

‘DUPLICATE’

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.

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

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

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

*Article 21***Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called ‘accounting segregation’ method (hereinafter referred to as the method) to be used for managing such stocks.

2. The method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered as ‘originating’ is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

▼ **M6***Article 22***Conditions for making out an invoice declaration or an invoice declaration EUR-MED**

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
  - (a) by an approved exporter within the meaning of Article 23,  
or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:
  - if the products concerned may be considered as products originating in the Community or in the Faroe Islands without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol,
  - if the products concerned may be considered as products originating in one of the countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.
3. An invoice declaration EUR-MED may be made out if the products concerned may be considered as products originating in the Community, in the Faroe Islands or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:
  - cumulation was applied with materials originating in one of the countries referred to in Articles 3 and 4, or
  - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
  - the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
4. An invoice declaration EUR-MED shall contain one of the following statements in English:
  - if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:  
‘CUMULATION APPLIED WITH .....’ (name of the country/countries)
  - if origin has been obtained without application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:  
‘NO CUMULATION APPLIED’
5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annexes IVa and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

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

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

*Article 23***Approved exporter**

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

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

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

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

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

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

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

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

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

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

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

**▼M6***Article 26***Importation by instalments**

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

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

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

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

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

*Article 28***Supporting documents**

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

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

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- (e) appropriate evidence concerning working or processing undergone outside the Community or the Faroe Islands by application of Article 12, proving that the requirements of that Article have been satisfied.

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

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

*Article 30***Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not '*ipso facto*' render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

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

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community, of the Faroe Islands and of the other countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October each year. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in



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an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

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

## TITLE VI

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

*Article 32***Mutual assistance**

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

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

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

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

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

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

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

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

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

*Article 34***Dispute settlement**

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

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

*Article 35***Penalties**

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

*Article 36***Free zones**

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

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

## TITLE VII

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

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in the Faroe Islands, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. the Faroe Islands shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
3. For the purpose of applying paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply '*mutatis mutandis*' subject to the special conditions set out in Article 38.

**▼M6***Article 38***Special conditions**

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

(1) products originating in Ceuta and Melilla:

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

(2) products originating in the Faroe Islands:

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

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

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

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

## TITLE VIII

**FINAL PROVISIONS***Article 39***Amendments to the Protocol**

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

**▼ M6***Article 40***Transitional provision for goods in transit or storage**

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

*Article 41***Suspension of the cumulation of origin**

The Community may temporarily suspend cumulation of origin granted to the Faroe Islands in Article 4 of Protocol 3, in the event of failure by the Faroe Islands to provide administrative cooperation or of fraud in the Faroe Islands. Any such suspension is to be limited to cumulation of origin between the Community and the Faroe Islands.

Any suspension under this Article:

- shall be limited to the period and to the products necessary to protect the financial interests of the Community,
- shall not exceed a period of six months,
- may be renewed for a further period or for further periods of six months in the event that the reasons for the prior suspension persist.

A temporary suspension shall be notified by the Community to the Joint Committee without undue delay and shall as appropriate, be the subject of regular consultations within the Joint Committee.

**▼M6***ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II****Note 1:**

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

**Note 2:**

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

**Note 3:**

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

*Example:*

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

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

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

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

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

*Example:*

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

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

*Example:*

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

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

*Example:*

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

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

**▼ M6****Note 4:**

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

**Note 5:**

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,

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

*Example:*

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

*Example:*

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

*Example:*

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

*Example:*

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



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

**Note 6:**

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

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

**Note 7:**

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;

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- (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (ij) isomerisation;
  - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
  - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
  - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

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## ANNEX II

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used are wholly obtained,</li> <li>— all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>— the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

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(1)	(2)	(3)	or	(4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used are wholly obtained, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained		
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708		

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(1)	(2)	(3)	or	(4)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product		
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:			
	– Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506		
	– Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207		
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503			
	– Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506		

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(1)	(2)	(3)	or	(4)
1504	<ul style="list-style-type: none"> <li>– Other</li> </ul> <p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p>	Manufacture in which all the materials of Chapter 2 used are wholly obtained		
	<ul style="list-style-type: none"> <li>– Solid fractions</li> </ul>	Manufacture from materials of any heading, including other materials of heading 1504		
	<ul style="list-style-type: none"> <li>– Other</li> </ul>	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505		
1506	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>– Solid fractions</li> </ul>	Manufacture from materials of any heading, including other materials of heading 1506		
	<ul style="list-style-type: none"> <li>– Other</li> </ul>	Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> <li>– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of food-stuffs for human consumption</li> </ul>	Manufacture from materials of any heading, except that of the product		
	<ul style="list-style-type: none"> <li>– Solid fractions, except for that of jojoba oil</li> </ul>	Manufacture from other materials of headings 1507 to 1515		
	<ul style="list-style-type: none"> <li>– Other</li> </ul>	Manufacture in which all the vegetable materials used are wholly obtained		

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(1)	(2)	(3)	or (4)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 2 used are wholly obtained, and</li> <li>— all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapters 2 and 4 used are wholly obtained, and</li> <li>— all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> <li>— from animals of Chapter 1, and/or</li> <li>— in which all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: <ul style="list-style-type: none"> <li>– Chemically-pure maltose and fructose</li> </ul>	Manufacture from materials of any heading, including other materials of heading 1702	

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(1)	(2)	(3)	or (4)
ex 1703	<ul style="list-style-type: none"> <li>– Other sugars in solid form, containing added flavouring or colouring matter</li> <li>– Other</li> </ul> <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p>	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>– Malt extract</li> </ul>	<p>Manufacture from cereals of Chapter 10</p>	



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(1)	(2)	(3)	or (4)
1902	<ul style="list-style-type: none"> <li data-bbox="469 331 564 353">– Other</li>   <li data-bbox="469 658 762 860">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:</li>   <li data-bbox="469 949 762 1048">– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li>   <li data-bbox="469 1137 762 1236">– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p data-bbox="782 331 906 353">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="782 362 1078 439">— from materials of any heading, except that of the product, and</li> <li data-bbox="782 443 1078 573">— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p data-bbox="782 949 1078 1048">Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p data-bbox="782 1137 1078 1379">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="782 1169 1078 1290">— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li data-bbox="782 1299 1078 1379">— all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p data-bbox="782 1680 906 1702">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="782 1711 1078 1787">— from materials of any heading, except those of heading 1806,</li> <li data-bbox="782 1796 1078 1944">— in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li data-bbox="782 1953 1078 2078">— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

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(1)	(2)	(3)	or (4)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	<ul style="list-style-type: none"> <li data-bbox="467 1742 772 1798">– Nuts, not containing added sugar or spirits</li> <li data-bbox="467 2011 772 2089">– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> </ul>	<p data-bbox="780 1742 1086 1921">Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p data-bbox="780 2011 1086 2089">Manufacture from materials of any heading, except that of the product</p>	

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(1)	(2)	(3)	or (4)
2009	<p>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 21	<p>Miscellaneous edible preparations; except for:</p> <p>2101 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p> <p>2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>– Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>– Mustard flour and meal and prepared mustard</p> <p>ex 2104 Soups and broths and preparations therefor</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which all the chicory used is wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p>	

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(1)	(2)	(3)	or (4)
2106	Food preparations not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	
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: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>— in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except heading 2207 or 2208, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	

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(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except heading 2207 or 2208, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used are originating, and</li> <li>— all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	

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(1)	(2)	(3)	or (4)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	

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

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



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(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li data-bbox="467 1413 772 1509">– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li data-bbox="467 1675 772 1805">– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li data-bbox="469 1442 766 1671">– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li data-bbox="469 1749 564 1771">– Other</li> <li data-bbox="469 1854 639 1877">– – Human blood</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

## ▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="469 338 762 421">– – Animal blood prepared for therapeutic or prophylactic uses</li> <li data-bbox="469 674 762 779">– – Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li data-bbox="469 1010 762 1093">– – Haemoglobin, blood globulins and serum globulins</li> <li data-bbox="469 1346 564 1368">– – Other</li> </ul>	<p data-bbox="782 338 1078 577">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="782 674 1078 913">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="782 1010 1078 1249">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="782 1346 1078 1585">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p data-bbox="469 1682 762 1765">Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li data-bbox="469 1861 762 1921">– Obtained from amikacin of heading 2941</li> </ul>	<p data-bbox="782 1861 1078 2078">Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

## ▼ M6

(1)	(2)	(3)	or (4)
ex 3006	<p>— Other</p> <p>Waste pharmaceuticals specified in note 4(k) to this Chapter</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>The origin of the product in its original classification shall be retained</p>	
ex Chapter 31	Fertilisers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>— magnesium potassium sulphate</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(3)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(4)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  — Other	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  Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>– Starch ethers and esters</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		



## ▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="469 331 762 421">– Instant print film for colour photography, in packs</li> <li data-bbox="469 636 762 667">– Other</li> </ul>	<p data-bbox="782 331 1075 542">Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p> <p data-bbox="782 636 1075 869">Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p data-bbox="1094 331 1388 443">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p data-bbox="1094 636 1388 748">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> <li data-bbox="469 1720 762 1854">– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> <li data-bbox="469 1944 762 2056">– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>	<p data-bbox="782 1720 1075 1832">Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p data-bbox="782 1944 1075 2078">Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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(1)	(2)	(3)	or (4)
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> <li>– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼ **M6**

(1)	(2)	(3)	or (4)
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	<ul style="list-style-type: none"> <li>– Industrial monocarboxylic fatty acids, acid oils from refining</li> <li>– Industrial fatty alcohols</li> </ul>	Manufacture from materials of any heading, except that of the product	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<ul style="list-style-type: none"> <li>— The following of this heading: <ul style="list-style-type: none"> <li>– Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>– Naphthenic acids, their water-insoluble salts and their esters</li> <li>– Sorbitol other than that of heading 2905</li> </ul> </li> </ul>	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– – Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>– – Ion exchangers</li> <li>– – Getters for vacuum tubes</li>   <li>– – Alkaline iron oxide for the purification of gas</li> <li>– – Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>– – Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>– – Fusel oil and Dippel's oil</li> <li>– – Mixtures of salts having different anions</li> <li>– – Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li>   <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

## ▼ M6

(1)	(2)	(3)	or (4)
ex 3907	<ul style="list-style-type: none"> <li data-bbox="467 320 764 353">– Other</li>   <li data-bbox="467 510 764 611">– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li>   <li data-bbox="467 790 764 824">– Polyester</li> </ul>	<p data-bbox="780 320 1077 454">Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></p> <p data-bbox="780 510 1077 745">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 <sup>(5)</sup></p> <p data-bbox="780 790 1077 1003">Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	<p data-bbox="1093 320 1390 432">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	<p data-bbox="467 1272 764 1395">Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li data-bbox="467 1462 764 1641">– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li>   <li data-bbox="467 1697 764 1731">– Other:</li>   <li data-bbox="467 1787 764 1933">– – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	<p data-bbox="780 1462 1077 1585">Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p data-bbox="780 1787 1077 2101">Manufacture in which:  — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></p>	<p data-bbox="1093 1462 1390 1563">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p data-bbox="1093 1787 1390 1888">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

## ▼M6

(1)	(2)	(3)	or (4)
	-- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 ex 3917	and Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	— Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foil of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	

## ▼M6

(1)	(2)	(3)	or (4)
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: <ul style="list-style-type: none"> <li data-bbox="467 499 764 555">– Retreaded pneumatic, solid or cushion tyres, of rubber</li> <li data-bbox="467 622 564 656">– Other</li> </ul>	Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	



## ▼M6

(1)	(2)	(3)	or (4)
ex 4302	<p>Tanned or dressed furskins, assembled:</p> <ul style="list-style-type: none"> <li>– Plates, crosses and similar forms</li> <li>– Other</li> </ul>	<p>Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins</p> <p>Manufacture from non-assembled, tanned or dressed furskins</p>	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	– Sanded or end-jointed	Sanding or end-jointing	
	– Beadings and mouldings	Beading or moulding	

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(1)	(2)	(3)	or	(4)
ex 4410 ex 4413	to Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
	– Beadings and mouldings	Beading or moulding		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product		
4503	Articles of natural cork	Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		

▼ M6

(1)	(2)	(3)	or (4)
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	

## ▼M6

(1)	(2)	(3)	or (4)
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> <li data-bbox="469 432 762 562">– Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard</li> <li data-bbox="469 730 564 757">– Other</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li data-bbox="782 465 1077 539">— from materials of any heading, except that of the product, and</li> <li data-bbox="782 551 1077 674">— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): <ul style="list-style-type: none"> <li data-bbox="782 1205 1077 1301">— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li data-bbox="782 1312 1077 1408">— other natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li data-bbox="782 1420 1077 1467">— chemical materials or textile pulp, or</li> <li data-bbox="782 1478 1043 1503">— paper-making materials</li> </ul>	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> <li data-bbox="469 1671 762 1718">– Incorporating rubber thread</li> <li data-bbox="469 1783 564 1809">– Other</li> </ul>	Manufacture from single yarn (7)  Manufacture from (7): <ul style="list-style-type: none"> <li data-bbox="782 1816 916 1841">— coir yarn,</li> <li data-bbox="782 1852 954 1877">— natural fibres,</li> <li data-bbox="782 1888 1077 1984">— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li data-bbox="782 1995 1077 2042">— chemical materials or textile pulp, or</li> <li data-bbox="782 2054 876 2078">— paper</li> </ul> or	

## ▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>5106 to 5110 Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>5111 to 5113 Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> <li>– Incorporating rubber thread</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5208 to 5212	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p>	

## ▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— jute yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p>	

## ▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	— Incorporating rubber thread	<p>Manufacture from single yarn (7)</p>	
	— Other	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p>	



## ▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p>	

## ▼M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>– Needleloom felt</li> <li>– Other</li> </ul>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading 5402,</li> <li>— polypropylene fibres of heading 5503 or 5506, or</li> <li>— polypropylene filament tow of heading 5501,</li> </ul> <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>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres made from casein, or</li> <li>— chemical materials or textile pulp</li> </ul>	

▼ **M6**

(1)	(2)	(3)	or (4)
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>– Rubber thread and cord, textile covered</li> <li>– Other</li> </ul>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>– Of needleloom felt</li> </ul>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp</li> </ul>	

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="467 853 632 880">– Of other felt</li> <li data-bbox="467 1106 564 1133">– Other</li> </ul>	<p data-bbox="780 331 874 358">However:</p> <ul style="list-style-type: none"> <li data-bbox="780 365 1078 416">— polypropylene filament of heading 5402,</li> <li data-bbox="780 423 1078 474">— polypropylene fibres of heading 5503 or 5506, or</li> <li data-bbox="780 481 1078 533">— polypropylene filament tow of heading 5501,</li> </ul> <p data-bbox="780 539 1078 712">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 data-bbox="780 719 1078 770">Jute fabric may be used as a backing</p> <p data-bbox="780 853 991 880">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 887 1078 965">— natural fibres, not carded or combed or otherwise processed for spinning, or</li> <li data-bbox="780 972 1078 1023">— chemical materials or textile pulp</li> </ul> <p data-bbox="780 1106 991 1133">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 1140 1034 1167">— coir yarn or jute yarn,</li> <li data-bbox="780 1173 1078 1225">— synthetic or artificial filament yarn,</li> <li data-bbox="780 1232 983 1258">— natural fibres, or</li> <li data-bbox="780 1265 1078 1361">— man-made staple fibres, not carded or combed or otherwise processed for spinning</li> </ul> <p data-bbox="780 1368 1078 1420">Jute fabric may be used as a backing</p>	
ex Chapter 58	<p data-bbox="467 1503 764 1599">Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li data-bbox="467 1688 764 1740">– Combined with rubber thread</li> <li data-bbox="467 1823 564 1850">– Other</li> </ul>	<p data-bbox="780 1688 1078 1740">Manufacture from single yarn (7)</p> <p data-bbox="780 1823 991 1850">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 1856 954 1883">— natural fibres,</li> <li data-bbox="780 1890 1078 1986">— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li data-bbox="780 1993 1078 2045">— chemical materials or textile pulp</li> </ul> <p data-bbox="780 2051 807 2078">or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5805	<p>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</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
5810	<p>Embroidery in the piece, in strips or in motifs</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
5901	<p>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</p>	<p>Manufacture from yarn</p>	
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>— Containing not more than 90 % by weight of textile materials</li> </ul>	<p>Manufacture from yarn</p>	

## ▼M6

(1)	(2)	(3)	or (4)
	<p data-bbox="467 353 564 383">– Other</p>	<p data-bbox="780 353 1078 409">Manufacture from chemical materials or textile pulp</p>	
5903	<p data-bbox="467 544 764 645">Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p data-bbox="780 544 1078 936">Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5904	<p data-bbox="467 1077 764 1227">Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape</p>	<p data-bbox="780 1077 1031 1106">Manufacture from yarn (7)</p>	
5905	<p data-bbox="467 1368 687 1397">Textile wall coverings:</p> <p data-bbox="467 1536 764 1637">– Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p data-bbox="467 1776 564 1805">– Other</p>	<p data-bbox="780 1536 1003 1565">Manufacture from yarn</p> <p data-bbox="780 1776 1078 2056">Manufacture from (7):  — coir yarn,  — natural fibres,  — man-made staple fibres, not carded or combed or otherwise processed for spinning, or  — chemical materials or textile pulp</p> <p data-bbox="780 2033 807 2063">or</p>	

## ▼M6

(1)	(2)	(3)	or (4)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> <li data-bbox="467 972 764 1025">– Knitted or crocheted fabrics</li> <li data-bbox="467 1303 764 1429">– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li data-bbox="467 1541 764 1572">– Other</li> </ul>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 1003 1077 1034">— natural fibres,</li> <li data-bbox="780 1039 1077 1137">— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li data-bbox="780 1142 1077 1196">— chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

## ▼ M6

(1)	(2)	(3)	or (4)
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>– Incandescent gas mantles, impregnated</li> <li>– Other</li> </ul>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>– Polishing discs or rings other than of felt of heading 5911</li> <li>– Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— the following materials: <ul style="list-style-type: none"> <li>– – yarn of polytetrafluoroethylene (8),</li> <li>– – yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>– – yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>– – monofil of polytetrafluoroethylene (8),</li> <li>– – yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>– – glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8),</li> <li>– – copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> </ul> </li> </ul>	



▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Other</li> </ul>	<ul style="list-style-type: none"> <li>- - natural fibres,</li> <li>- - man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- - chemical materials or textile pulp</li> </ul> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other</li> </ul>	<p>Manufacture from yarn (7) (9)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (7) (9)	

## ▼ M6

(1)	(2)	(3)	or (4)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>(9)</sup> 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 <sup>(9)</sup>	
ex 6210 ex 6216	and Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(9)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
6213 6214	and Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	<p data-bbox="467 1153 630 1176">-- Embroidered</p> Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup> 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 <sup>(9)</sup> <p data-bbox="467 1518 566 1541">-- Other</p> Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup> or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	

▼ **M6**

(1)	(2)	(3)	or (4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> <li>– Embroidered</li> <li>– Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>– Interlinings for collars and cuffs, cut out</li> <li>– Other</li> </ul>	<p>Manufacture from yarn <sup>(9)</sup> 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 <sup>(9)</sup></p> <p>Manufacture from yarn <sup>(9)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></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>Manufacture from yarn <sup>(9)</sup></p>	
ex Chapter 63  6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>– Of felt, of nonwovens</li> <li>– Other:</li> <li>– Embroidered</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from <sup>(7)</sup>: — natural fibres, or — chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup> 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</p>	

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Other</li> </ul>	Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: <ul style="list-style-type: none"> <li>- Of nonwovens</li> <li>- Other</li> </ul>	Manufacture from <sup>(7)</sup> <sup>(9)</sup> : <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp</li> </ul>	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

▼ **M6**

(1)	(2)	(3)	or (4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	

▼ **M6**

(1)	(2)	(3)	or	(4)
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards <sup>(1)</sup>	Manufacture from non-coated glass-plate substrate of heading 7006		
	– Other	Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		

▼ M6

(1)	(2)	(3)	or (4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

## ▼M6

(1)	(2)	(3)	or (4)
7106, 7108 and 7110	Precious metals:  – Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
ex 7107, ex 7109 and ex 7111	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	



## ▼ M6

(1)	(2)	(3)	or (4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	

▼ **M6**

(1)	(2)	(3)	or (4)
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, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	— Refined copper	Manufacture from materials of any heading, except that of the product	
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	

## ▼ M6

(1)	(2)	(3)	or	(4)
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>		
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> 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		

## ▼M6

(1)	(2)	(3)	or (4)
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"> <li>— 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</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead: <ul style="list-style-type: none"> <li>– Refined lead</li> <li>– Other</li> </ul>	Manufacture from ‘bullion’ or ‘work’ lead	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

## ▼ M6

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

## ▼ M6

(1)	(2)	(3)	or (4)
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

▼ **M6**

(1)	(2)	(3)	or	(4)
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product		
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product		
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product <sup>(12)</sup>		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

▼ M6

(1)	(2)	(3)	or (4)
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product



## ▼ M6

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

## ▼ M6

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

▼ M6

(1)	(2)	(3)	or (4)
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

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(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="469 320 762 450">– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li data-bbox="469 779 564 801">– Other</li> </ul>	<p data-bbox="782 320 1002 342">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="782 353 1078 450">— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li data-bbox="782 461 1078 633">— the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and</li> <li data-bbox="782 645 1078 719">— the thread-tension, crochet and zigzag mechanisms used are originating</li> </ul> <p data-bbox="782 779 1078 875">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p data-bbox="782 1574 906 1597">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="782 1608 1078 1675">— from materials of any heading, except that of the product, and</li> <li data-bbox="782 1686 1078 1805">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

## ▼ M6

(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> <li>– Matrices and masters for the production of records</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

## ▼ M6

(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> <li>– Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>– Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product



## ▼ M6

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Monolithic integrated circuits		
	— Other	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

## ▼ M6

(1)	(2)	(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M6

(1)	(2)	(3)	or (4)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	<ul style="list-style-type: none"> <li>— With reciprocating internal combustion piston engine of a cylinder capacity:</li> </ul>		
	<ul style="list-style-type: none"> <li>— — Not exceeding 50 cm<sup>3</sup></li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>— — Exceeding 50 cm<sup>3</sup></li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

## ▼M6

(1)	(2)	(3)	or (4)
	<p data-bbox="467 331 564 353">– Other</p>	<p data-bbox="780 331 999 353">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="780 365 1077 488">— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li data-bbox="780 499 1077 622">— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p data-bbox="1093 331 1390 432">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	<p data-bbox="780 723 1077 790">Manufacture from materials of any heading, except those of heading 8714</p>	<p data-bbox="1093 723 1390 813">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8715	Baby carriages and parts thereof	<p data-bbox="780 925 903 947">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="780 958 1077 1025">— from materials of any heading, except that of the product, and</li> <li data-bbox="780 1037 1077 1149">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p data-bbox="1093 925 1390 1014">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p data-bbox="780 1261 903 1283">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="780 1294 1077 1361">— from materials of any heading, except that of the product, and</li> <li data-bbox="780 1373 1077 1485">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p data-bbox="1093 1261 1390 1350">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	<p data-bbox="780 1597 1077 1664">Manufacture from materials of any heading, except that of the product</p>	<p data-bbox="1093 1597 1390 1686">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 8804	Rotochutes	<p data-bbox="780 1798 1077 1865">Manufacture from materials of any heading, including other materials of heading 8804</p>	<p data-bbox="1093 1798 1390 1888">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	<p data-bbox="780 1989 1077 2056">Manufacture from materials of any heading, except that of the product</p>	<p data-bbox="1093 1989 1390 2078">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

## ▼ M6

(1)	(2)	(3)	or (4)
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

## ▼ M6

(1)	(2)	(3)	or (4)
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	<ul style="list-style-type: none"> <li data-bbox="470 1377 766 1456">– Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li data-bbox="470 1545 766 1579">– Other</li> </ul>	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture:	
		<ul style="list-style-type: none"> <li data-bbox="782 1960 1077 2004">— from materials of any heading, except that of the product, and</li> <li data-bbox="782 2004 1077 2094">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: <ul style="list-style-type: none"> <li>– Parts and accessories</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



## ▼M6

(1)	(2)	(3)	or (4)
	<p data-bbox="469 327 564 353">– Other</p>	<p data-bbox="782 327 999 353">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="782 360 1077 488">— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li data-bbox="782 495 1077 622">— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p data-bbox="1096 327 1401 432">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9029	<p data-bbox="469 703 766 909">Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</p>	<p data-bbox="782 703 1077 808">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9030	<p data-bbox="469 999 766 1249">Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations</p>	<p data-bbox="782 999 1077 1104">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9031	<p data-bbox="469 1339 766 1467">Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</p>	<p data-bbox="782 1339 1077 1444">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9032	<p data-bbox="469 1556 766 1630">Automatic regulating or controlling instruments and apparatus</p>	<p data-bbox="782 1556 1077 1662">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9033	<p data-bbox="469 1751 766 1901">Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90</p>	<p data-bbox="782 1751 1077 1856">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex Chapter 91	<p data-bbox="469 1991 766 2018">Clocks and watches and parts thereof; except for:</p>	<p data-bbox="782 1991 1077 2096">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

## ▼M6

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

## ▼M6

(1)	(2)	(3)	or (4)
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li data-bbox="469 483 762 584">– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li data-bbox="469 663 564 689">– Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: <ul style="list-style-type: none"> <li data-bbox="782 1850 1078 1951">— the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li data-bbox="782 1957 1078 2085">— all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

## ▼M6

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

▼ M6

(1)	(2)	(3)	or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	

▼ **M6**

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

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

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

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

<sup>(4)</sup> A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

<sup>(5)</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>(6)</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

<sup>(7)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

<sup>(9)</sup> See Introductory Note 6.

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

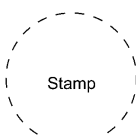
<sup>(11)</sup> SEMII — Semiconductor Equipment and Materials Institute Incorporated.

<sup>(12)</sup> This rule shall apply until 31.12.2005.

**▼M6***ANNEX IIIa***SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND  
APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

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

▼ **M6****MOVEMENT CERTIFICATE**

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

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

<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.



▼ **M6**

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

▼ **M6****APPLICATION FOR A MOVEMENT CERTIFICATE**

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

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

▼ **M6**

**DECLARATION BY THE EXPORTER**

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

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

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

.....  
.....  
.....  
.....

**SUBMIT** the following supporting documents <sup>(1)</sup>:

.....  
.....  
.....  
.....

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

**REQUEST** the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

---

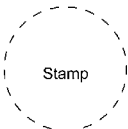
<sup>(1)</sup> For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

**▼M6***ANNEX IIIb***SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND  
APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED****Printing instructions**

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

▼M6

**MOVEMENT CERTIFICATE**

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

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

<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

▼ **M6**

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

▼M6

## APPLICATION FOR A MOVEMENT CERTIFICATE

<p><small><sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.</small></p> <p><b>1. Exporter</b> (Name, full address, country)</p>	<p><b>EUR-MED No A 000.000</b></p>	
	<p>See notes overleaf before completing this form.</p>	
	<p><b>2. Application for a certificate to be used in preferential trade between</b></p> <p>.....</p> <p style="text-align: center;">and</p> <p>.....</p> <p style="text-align: center;">(Insert appropriate countries or groups of countries or territories)</p>	
<p><b>3. Consignee</b> (Name, full address, country) (Optional)</p>	<p><b>4. Country, group of countries or territory in which the products are considered as originating</b></p>	<p><b>5. Country, group of countries or territory of destination</b></p>
<p><b>6. Transport details</b> (Optional)</p>	<p><b>7. Remarks</b></p> <p><input type="checkbox"/> <b>Cumulation applied with</b> (name of the country/countries)</p> <p><input type="checkbox"/> <b>No cumulation applied</b> (Insert X in the appropriate box)</p>	
<p><b>8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>;</b> <b>Description of goods</b></p>	<p><b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b></p>	<p><b>10. Invoices</b> (Optional)</p>

▼ M6

**DECLARATION BY THE EXPORTER**

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

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

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

.....  
.....  
.....  
.....

SUBMIT the following supporting documents <sup>(1)</sup>:

.....  
.....  
.....  
.....

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

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_

<sup>(1)</sup> 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.



**▼M6***ANNEX IVa***TEXT OF THE INVOICE DECLARATION**

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

**Spanish version**

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

**Czech version**

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

**Danish version**

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

**German version**

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

**Estonian version**

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

**Greek version**

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

**English version**

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

**French version**

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

**Italian version**

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

**Latvian version**

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...<sup>(2)</sup>.

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

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

**▼ M6****Lithuanian version**

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

**Hungarian version**

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

**Maltese version**

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

**Dutch version**

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

**Polish version**

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

**Portuguese version**

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

**Slovenian version**

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

**Slovak version**

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

**Finnish version**

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa nro ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ...<sup>(2)</sup> alkuperätuotteita.

**Swedish version**

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

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

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

**▼ M6****Faeroese version**

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ... <sup>(1)</sup>)  
vátar, at um ikki nakað annað er tilskilað, eru hesar vøgur upprunavøgur ... <sup>(2)</sup>.

..... <sup>(3)</sup>

(Place and date)

..... <sup>(4)</sup>

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

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

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

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

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

▼ **M6***ANNEX IVb***TEXT OF THE INVOICE DECLARATION EUR-MED**

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

**Spanish version**

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

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

— no cumulation applied<sup>(3)</sup>

**Czech version**

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

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

— no cumulation applied<sup>(3)</sup>

**Danish version**

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

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

— no cumulation applied<sup>(3)</sup>

**German version**

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

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

— no cumulation applied<sup>(3)</sup>

**Estonian version**

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

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

— no cumulation applied<sup>(3)</sup>

**Greek version**

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

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

— no cumulation applied<sup>(3)</sup>

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

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

<sup>(3)</sup> Complete and delete where necessary.

**▼ M6****English version**

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

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

— no cumulation applied <sup>(3)</sup>

**French version**

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

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

— no cumulation applied <sup>(3)</sup>

**Italian version**

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

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

— no cumulation applied <sup>(3)</sup>

**Latvian version**

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ... <sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ... <sup>(2)</sup>.

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

— no cumulation applied <sup>(3)</sup>

**Lithuanian version**

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

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

— no cumulation applied <sup>(3)</sup>

**Hungarian version**

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

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

— no cumulation applied <sup>(3)</sup>

**Maltese version**

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... <sup>(1)</sup>) jiddikjara li, h'ief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... <sup>(2)</sup>.

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

— no cumulation applied <sup>(3)</sup>

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

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

<sup>(3)</sup> Complete and delete where necessary.

**▼ M6****Dutch version**

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

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

— no cumulation applied<sup>(3)</sup>

**Polish version**

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

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

— no cumulation applied<sup>(3)</sup>

**Portuguese version**

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

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

— no cumulation applied<sup>(3)</sup>

**Slovenian version**

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

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

— no cumulation applied<sup>(3)</sup>

**Slovak version**

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

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

— no cumulation applied<sup>(3)</sup>

**Finnish version**

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa nro ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ...<sup>(2)</sup> alkuperätuotteita.

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

— no cumulation applied<sup>(3)</sup>

**Swedish version**

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

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

— no cumulation applied<sup>(3)</sup>

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

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

<sup>(3)</sup> Complete and delete where necessary.

**▼ M6****Faeroese version**

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ... <sup>(1)</sup>)  
vátar, at um ikki nakað annað er tilskilað, eru hesar vøur upprunavøur ... <sup>(2)</sup>.

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

— no cumulation applied <sup>(3)</sup>

..... <sup>(4)</sup>

(Place and date)

..... <sup>(5)</sup>

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

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

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

<sup>(3)</sup> Complete and delete where necessary.

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

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

▼ **M6**

**JOINT DECLARATION**

**concerning the review and the revision of the management of Protocol 3 to the Agreement by the Faroe Islands**

The Contracting Parties agree to review, at the request of the Community and at least every two years the operation of the diagonal cumulation as laid down in Articles 3 and 4 of Protocol 3 to the Agreement and to revise the provisions of these articles as appropriate.



**▼ M6****JOINT DECLARATION****concerning the amendment of the Protocol in the framework of the system of diagonal cumulation resulting from Articles 3 and 4 of the Protocol on Origin**

Whereas this Protocol is part of a system of diagonal cumulation of origin referred to in Articles 3 and 4 of the Protocol,

Whereas the operation of such a system relies on a network of protocols on rules of origin, identical between all parties taking part in the cumulation,

Whereas the Kingdom of Denmark participates, as a Member State of the European Union and pursuant to Article 133 of the EC Treaty, in the adoption by the Council of common positions prior to decisions by the bodies responsible for the amendment of those protocols,

It is noted that the Faroe Islands and the Government of Denmark agree to accept, in the Joint Committee, any amendment of this Protocol presented by the Community and intended to align the provisions of the Protocol on those resulting from amendments of the 'origin' protocols of agreements concluded by the Community with the other parties in the system of cumulation referred to in Articles 3 and 4 of this Protocol.

The Faroe Islands also undertake to amend in the same way the protocols of agreements which they have signed with the other parties in the system of cumulation referred to in Articles 3 and 4 of this Protocol.

The Community and the Kingdom of Denmark undertake to inform the Faroe Islands of any negotiations with a view to amending the 'origin' protocols of agreements concluded by the Community with the other parties in the system of cumulation referred to in Articles 3 and 4 of this Protocol and to notify to them the amendments adopted.

**▼B****PROTOCOL 4****concerning the special provisions applicable to imports of certain agricultural products other than those listed in Protocol 1***Article 1*

The Community shall grant to products originating in and coming from the Faeroes the following tariff quotas:

CN code	Description	Rate of duty	Tariff quota (TQ) in tonnes
0204	Meat of sheep or goats, fresh, chilled or frozen	0	} 20
0206 80 99	Edible offal of sheep and goats, fresh or chilled	0	
0206 90 99	Edible offal of sheep and goats, frozen	0	
0210 90 11	Meat of sheep or goats, salted, in brine, dried or smoked, with bone in	0	
0210 90 19	Meat of sheep or goats, salted, in brine, dried or smoked, boneless	0	
0210 90 60	Edible meat offal of sheep or goats, salted, in brine, dried or smoked	0	
ex 1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products: — Of sheep and goats	0	
ex 1602	Other prepared or preserved meat, meat offal or blood: — Of sheep and goats	0	
ex 2309 90 10 <sup>(1)</sup> ex 2309 90 31 <sup>(1)</sup> ex 2309 90 41 <sup>(1)</sup>	Fish feed	0	20 000

**▼M8**

<sup>(1)</sup> Fish feed that benefit from the preferential import regime may not contain added gluten, in addition to the gluten naturally present in the cereals that may enter in the compounding of this feed.

As regards the tariff quota opened for fish feed under CN codes ex 2309 90 10, ex 2309 90 31 and ex 2309 90 41:

1. Faeroe authorities shall certify that fish feed exported to the EU under this preferential quota does not contain added gluten, in addition to the gluten naturally present in the cereals that may enter in the compounding of the fish feed. The European Community may proceed to controls in the Faeroe Islands of the compounding of the fish feed, especially its gluten content.
2. The conduct of controls of the compounding of fish feed is detailed in Annex 1 to this Protocol. If the inspection brings evidence that the conditions required for granting this trade preference are not met, the Commission may suspend this preference for as long as no proper conditions are in place.

**▼B***Article 2*

The Faeroes shall grant freedom from tariffs and duties to goods of Community origin, falling within Chapters 1 to 24 in the Harmonized System, with the following exceptions:

CN code	Description
0204	Meat of sheep or goats, fresh, chilled or frozen
0206 80 99	Edible offal of sheep and goats, fresh or chilled
0206 90 99	Edible offal of sheep and goats, frozen
0210 90 11	Meat of sheep or goats, salted, in brine, dried or smoked, with bone in
0210 90 60	Edible meat offal of sheep or goats, salted, in brine, dried or smoked
ex 0210 90 90	Edible flours and meals of meat and meal offal, of sheep and goats
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cacao
ex 1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products: — Of sheep and goats
ex 1602	Other prepared or preserved meat, meat offal or blood: — Of sheep and goats

**▼M8***ANNEX I***Conduct of the controls of the compounding of fish feed***Article 1*

Færoe authorities shall communicate to the Commission the control provisions they have adopted as regards Articles 1 and 2 of this decision. Færoe authorities shall make available to the Commission all information necessary for the control of the gluten content of fish feed exported to the EU and shall take all appropriate measures to facilitate the checks the Commission deems appropriate in this connection.

*Article 2*

The European Community may proceed with controls of fish feed compound in the Færoe Islands. Fish feed undertakings shall give immediate access to their factories and to their stock records in order to allow inspectors to trace the raw materials that have been used. Inspectors shall be allowed to take samples for analysis.

Inspectors shall be entitled to control the compounding of fish feed, the raw and processed materials, and the books and other documents, including documents and metadata drawn up or received or recorded on an electronic medium, relating to stock records.

*Article 3*

Inspections shall be carried out by experts of the Commission or of the Member States, herein referred to as the 'inspectors'. The experts from the Member States who are to be entrusted with the task of carrying out these inspections shall be appointed by the Commission.

*Article 4*

Those inspections shall be made on behalf of the Community, which shall bear the expenditure incurred by their inspectors.

Inspectors shall inform Færoe authorities of an inspection so that Færoe agents may take part in such inspections.

*Article 5*

Detailed arrangements on the way the controls are carried out may be conducted directly by the Commission with Færoe authorities.

**▼B****PROTOCOL 5****on mutual assistance between administrative authorities in customs matters***Article 1***Definitions**

For the purposes of this Protocol:

- (a) ‘customs legislation’ shall mean any legal or regulatory provision adopted by the Contracting Parties governing the import, export, and transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control;
- (b) ‘applicant authority’, shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (c) ‘requested authority’, shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (d) ‘personal data’, shall mean all information relating to an identified or identifiable individual.

*Article 2***Scope**

1. The Contracting Parties shall assist each other, in the areas within their jurisdiction, in the manner and under the conditions laid down in this Protocol, in ensuring that the customs legislation is correctly applied, in particular by the prevention, detection and investigation of operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authorities, except where communication of such information has the prior authorization of the said authorities.

*Article 3***Assistance on request**

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information which may enable it to ensure compliance with customs legislation, including information regarding operations noted or planned which are or might be in breach of such legislation.
2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its laws, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons of whom there are reasonable grounds for believing that they are or have been in breach of customs legislation;

**▼B**

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

*Article 4***Spontaneous assistance**

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

- operations which are or appear to be in breach of such legislation and which may be of interest to the other Contracting Party,
- new means or methods employed in carrying out such operations,
- goods known to be subject to breaches of customs legislation.

*Article 5***Delivery/notification**

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

- to deliver all documents,
- to notify all decisions,

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

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

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority making the request;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the laws, rules and other legal elements involved;

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- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
  - (f) a summary of the relevant facts and of the enquiries already carried out, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority.
4. If a request does not meet the formal requirements, its correction or completion may be requested; precautionary measures may, however, be ordered.

*Article 7***Execution of requests**

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

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

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.
2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose.
3. Original files and documents shall be requested only in cases where certified copies would be insufficient. Originals which have been transmitted shall be returned at the earliest opportunity.

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

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:
- (a) be likely to prejudice the sovereignty of the Faeroes or that of a Member State of the Community which has been asked to provide assistance under this Protocol; or

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- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10 (2); or
- (c) involve currency or tax regulations other than customs legislation; or
- (d) violate an industrial, commercial or professional secret.

2. Where the applicant authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

3. If assistance is refused, the decision and the reasons therefor must be notified to the applicant authority without delay.

*Article 10***Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party which received it and the corresponding provisions applying to the Community institutions.

2. Personal data may be exchanged only where the receiving Contracting Party undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the supplying Contracting Party.

3. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties requests the use of such information for other purposes, it shall ask for the prior written consent of the authority which furnished the information. Such use shall then be subject to any restrictions laid down by that authority.

4. Paragraph 3 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation. The competent authority which supplied that information shall be notified of such use.

5. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

*Article 11***Experts and witnesses**

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



**▼ B***Article 12***Assistance expenses**

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

*Article 13***Application**

1. The application of this Protocol shall be entrusted to the central customs authorities of the Faeroes on the one hand and the competent services of the Commission of the European Communities and, where appropriate, the customs authorities of the Member States of the European Community on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in the field of data protection.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

*Article 14***Complementarity**

Without prejudice to Article 10, any agreements on mutual assistance which have been or may be concluded between one or more Member States of the European Community and the Faeroes shall not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

**▼B****JOINT DECLARATION****concerning the review of the Agreement in keeping with the development of  
EC-EFTA trade relations**

If the Community — in the context of the Agreement on the European Economic Area — grants concessions to the EFTA-EEA countries going beyond those granted to the Faeroes in areas covered by this Agreement, the Community will, on request from the Faeroes, consider in a positive spirit, case-by-case, to what extent and on what basis corresponding concessions could be offered to the Faeroes.

If agreements or arrangements are concluded between the Faeroes and the Member States of EFTA whereby the Faeroes grant concessions to EFTA countries going beyond those granted to the Community in areas covered by this Agreement, the Faeroes will, on request from the Community, consider in a positive spirit, case-by-case, to what extent and on what basis corresponding concessions could be offered to the Community.



## JOINT DECLARATIONS

### concerning Protocol 3 to the Agreement

#### I. POSSIBILITY TO CUMULATE WITH MATERIALS FROM EFTA COUNTRIES

The Contracting Parties agree to examine the feasibility and economic interest of including provisions in Protocol 3 concerning the possibility to cumulate with materials from EFTA countries.

#### II. TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF DOCUMENTS RELATING TO THE PROOF OF ORIGIN ISSUED WITHIN THE FRAMEWORK OF THE INITIAL AGREEMENT SIGNED ON 2 DECEMBER 1991

1. Until 31 December 1997, the competent customs authorities of the Community and of the Faeroes shall accept as valid proof of origin within the meaning of Protocol 3:

(i) EUR.1 movement certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;

(ii) EUR.1 movement certificates, issued within the context of this Agreement, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State;

(iii) EUR.2 forms, issued within the context of this Agreement.

2. Requests for subsequent verification of documents referred to above shall be accepted by the competent customs authorities of the Community and of the Faeroes for a period of two years after the issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with Title VI of Protocol 3 to this Agreement.

#### III. PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by the Faeroes as originating in the Community within the meaning of the Agreement.

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

#### IV. REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by the Faeroes as originating in the Community within the meaning of the Agreement.

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

**▼B****DECLARATION BY THE COMMUNITY****concerning Article 24 (1) of the Agreement**

The Community declares that, in the context of the autonomous implementation of Article 24 (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 Community.

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**DECLARATION BY THE COMMUNITY**

**concerning the regional application of certain provisions of the Agreement**

The Community declares that the application of any measures it may take under Articles 24, 25, 26, 27 or 28 of the Agreement, in accordance with the procedure and pursuant to the arrangements set out in Article 29, or pursuant to Article 30, may be limited to one of its regions by virtue of Community rules.

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**DECLARATION BY DENMARK AND THE FAEROES**

**concerning Article 36 of the Agreement**

In accordance with Article 36 of the Agreement, the Community will, at the request of the Faeroes, consider improving the access possibilities for specific products.

It is the view of the Faeroes that this Article needs a qualification to serve its purpose for a progressive development of trade between the parties and the Faeroes therefore appeals to the Community to undertake serious consideration of access possibilities when quotas and ceilings of such products are proved to be exhausted.