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# **►**<u>B</u> EURO-MEDITERRANEAN AGREEMENT

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

(OJ L 97, 30.3.1998, p. 2)

# Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Council Decision of 22 December 2000 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the Republic of Tunisia concerning reciprocal liberalisation measures and amendment of the Agricultural Protocols to the EC/Tunisia Association Agreement (2000/822/EC)	L 336	93	30.12.2000
► <u>M2</u>	Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union	L 278	3	21.10.2005
► <u>M3</u>	Decision No 1/2006 of the EU-Tunisia Association Council of 28 July 2006	L 260	1	21.9.2006
► <u>M4</u>	Decision No 1/2012 of the EU-Tunisia Association Council of 20 February 2012	L 106	28	18.4.2012
<u>M5</u>	Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union	L 296	3	14.10.2014
► <u>M6</u>	Decision No 1/2014 of the EU-Tunisia Association Council of 26 September 2014	L 346	60	2.12.2014

# Corrected by:

►<u>C1</u> Corrigendum, OJ L 63, 3.3.2001, p. 67 (22000A1230(01))

#### **EURO-MEDITERRANEAN AGREEMENT**

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

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

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

THE EUROPEAN COMMUNITY,

THE EUROPEAN COAL AND STEEL COMMUNITY,

hereinafter referred to as 'the Community', of the one part, and

THE REPUBLIC OF TUNISIA,

hereinafter referred to as 'Tunisia', of the other part,

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

CONSIDERING that the Community, its Member States and Tunisia wish to strengthen those links and to establish lasting relations, based on reciprocity, partnership and co-development;

CONSIDERING the importance which the Parties attach to the principles of the United Nations Charter, particularly the observance of human rights and political and economic freedom, which form the very basis of the Association;

CONSIDERING recent political and economic developments both on the European continent and in Tunisia;

CONSIDERING the considerable progress made by Tunisia and its people towards achieving their objectives of full integration of the Tunisian economy in the world economy and participation in the community of democratic nations;

CONSCIOUS of the importance of this Agreement, based on cooperation and dialogue, for lasting stability and security in the Euro-Mediterranean region;

CONSCIOUS, on the one hand, of the importance of relations in an overall Euro-Mediterranean context and, on the other, of the objective of integration between the countries of the Maghreb;

BEARING IN MIND the economic and social disparities between the Community and Tunisia and desirous of achieving the objectives of this association through the appropriate provisions of this Agreement;

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

TAKING ACCOUNT of the Community's willingness to provide Tunisia with decisive support in its endeavours to bring about economic reform, structural adjustment and social development;

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

DESIROUS of establishing cooperation sustained by regular dialogue on economic, social and cultural issues in order to achieve better mutual understanding;

CONVINCED that this Agreement will create a climate conducive to the development of their economic relations, in particular in the fields of trade and investment, the key sectors for economic restructuring and technological modernisation,

HAVE AGREED AS FOLLOWS:

## Article 1

- 1. An association is hereby established between the Community and its Member States, of the one part, and Tunisia, of the other part.
- 2. The aims of this Agreement are to:
- provide an appropriate framework for political dialogue between the Parties, allowing the development of close relations in all areas they consider relevant to such dialogue,
- establish the conditions for the gradual liberalisation of trade in goods, services and capital,
- promote trade and the expansion of harmonious economic and social relations between the Parties, notably through dialogue and cooperation, so as to foster the development and prosperity of Tunisia and its people,
- encourage integration of the Maghreb countries by promoting trade and cooperation between Tunisia and other countries of the region,
- promote economic, social, cultural and financial cooperation.

Relations between the Parties, as well as all the provisions of the Agreement itself, shall be based on respect for human rights and democratic principles which guide their domestic and international policies and constitute an essential element of the Agreement.

## TITLE I

#### POLITICAL DIALOGUE

#### Article 3

- 1. A regular political dialogue shall be established between the Parties. It shall help build lasting links of solidarity between the partners which will contribute to the prosperity, stability and security of the Mediterranean region and bring about a climate of understanding and tolerance between cultures.
- 2. Political dialogue and cooperation are intended in particular to:
- (a) facilitate rapprochement between the Parties through the development of better mutual understanding and regular coordination on international issues of common interest;
- (b) enable each Party to consider the position and interests of the other;
- (c) contribute to consolidating security and stability in the Mediterranean region and in the Maghreb in particular;
- (d) help develop joint initiatives.

# Article 4

Political dialogue shall cover all issues of common interest to the Parties, in particular the conditions required to ensure peace, security and regional development through support for cooperation, notably within the Maghreb group of countries.

# Article 5

Political dialogue shall be established at regular intervals and whenever necessary notably:

- (a) at ministerial level, principally within the Association Council;
- (b) at the level of senior officials representing Tunisia, on the one hand, and the Council Presidency and the Commission on the other;

- (c) taking full advantage of all diplomatic channels including regular briefings, consultations on the occasion of international meetings and contacts between diplomatic representatives in third countries;
- (d) where appropriate, by any other means which would make a useful contribution to consolidating dialogue and increasing its effectiveness.

#### TITLE II

## FREE MOVEMENT OF GOODS

#### Article 6

The Community and Tunisia shall gradually establish a free trade area over a transitional period lasting a maximum of 12 years starting from the date of the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the General Agreement on Tariffs and Trade 1994 and the other multilateral Agreements on trade in goods annexed to the Agreement establishing the WTO, hereinafter referred to as the GATT.

## CHAPTER I

# INDUSTRIAL PRODUCTS

# Article 7

The provisions of this Chapter shall apply to products originating in the Community and Tunisia with the exception of the products referred to in Annex II to the Treaty establishing the European Community.

## Article 8

No new customs duties on imports nor charges having equivalent effect shall be introduced in trade between the Community and Tunisia.

# Article 9

Products originating in Tunisia shall be imported into the Community free of customs duties and charges having equivalent effect and without quantitative restrictions or measures having equivalent effect.

## Article 10

1. The provisions of this Chapter shall not preclude the retention by the Community of an agricultural component on imports of the goods originating in Tunisia listed in Annex 1. The agricultural component shall reflect differences between the price on the Community market of the agricultural products considered as being used in the production of such goods and the price of imports from third countries where the total cost of the said basic products is higher in the Community. The agricultural component may take the form of a fixed amount or an *ad valorem* duty. Such differences shall be replaced, where appropriate, by specific duties based on tariffication of the agricultural component or by *ad valorem* duties.

The provisions of Chapter 2 applicable to agricultural products shall apply *mutatis mutandis* to the agricultural component.

2. The provisions of this Chapter shall not preclude the separate specification by Tunisia of an agricultural component in the import duties in force on the products listed in Annex 2 originating in the Community. The agricultural component may take the form of a fixed amount or an *ad valorem* duty.

The provisions of Chapter 2 applicable to agricultural products shall apply *mutatis mutandis* to the agricultural component.

3. In the case of the products shown in Annex 2, list 1, originating in the Community, Tunisia shall apply upon the entry into force of this Agreement import duties and charges having equivalent effect no greater than those in force on 1 January 1995, within the limits of the tariff quotas shown in that list.

During elimination of the industrial component of the duties pursuant to paragraph 4, the level of the duties to be applied in respect of the products for which the tariff quotas are to be abolished may not be higher than the level of the duties in force on 1 January 1995.

4. In the case of the products in Annex 2, list 2, originating in the Community, Tunisia shall eliminate the industrial component of the duties in accordance with the provisions laid down in Article 11 (3) of the Agreement in respect of products in Annex 4.

In the case of the products in Annex 2, lists 1 and 3, originating in the Community, Tunisia shall eliminate the industrial component of the duties in accordance with the provisions laid down in Article 11 (3) of the Agreement in respect of products in Annex 5.

- 5. The agricultural components applied pursuant to paragraphs 1 and 2 may be reduced where, in trade between the Community and Tunisia, the charge applicable to a basic agricultural product is reduced or where such reductions are the result of mutual concessions relating to processed agricultural products.
- 6. The reduction referred to in paragraph 5, the list of products concerned and, where appropriate, the tariff quotas within which the reduction applies shall be established by the Association Council.

- 1. Customs duties and charges having equivalent effect applicable on import into Tunisia of products originating in the Community other than those listed in Annexes 3 to 6 shall be abolished upon the entry into force of this Agreement.
- 2. Customs duties and charges having equivalent effect applicable on import into Tunisia of the products originating in the Community listed in Annex 3 shall be progressively abolished in accordance with the following timetable:

On the date of entry into force of this Agreement each duty and charge shall be reduced to 85 % of the basic duty;

One year after the date of entry into force of this Agreement each duty and charge shall be reduced to 70 % of the basic duty;

Two years after the date of entry into force of this Agreement each duty and charge shall be reduced to 55 % of the basic duty;

Three years after the date of entry into force of this Agreement each duty and charge shall be reduced to 40 % of the basic duty;

Four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 25 % of the basic duty;

Five years after the date of entry into force of this Agreement the remaining duties shall be abolished.

3. Customs duties and charges having equivalent effect applicable on import into Tunisia of the products originating in the Community listed in Annexes 4 and 5 shall be progressively abolished in accordance with the following timetables:

In the case of the list appearing in Annex 4:

On the date of entry into force of this Agreement each duty and charge shall be reduced to 92 % of the basic duty;

One year after the date of entry into force of this Agreement each duty and charge shall be reduced to 84 % of the basic duty;

Two years after the date of entry into force of this Agreement each duty and charge shall be reduced to 76 % of the basic duty;

Three years after the date of entry into force of this Agreement each duty and charge shall be reduced to 68 % of the basic duty;

Four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 60 % of the basic duty;

Five years after the date of entry into force of this Agreement each duty and charge shall be reduced to 52 % of the basic duty;

Six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 44 % of the basic duty;

Seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 36 % of the basic duty;

Eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 28 % of the basic duty;

Nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 20 % of the basic duty;

Ten years after the date of entry into force of this Agreement each duty and charge shall be reduced to 12 % of the basic duty;

Eleven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 4 % of the basic duty;

Twelve years after the date of entry into force of this Agreement the remaining duties shall be abolished.

In the case of the list appearing in Annex 5:

Four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 88 % of the basic duty;

Five years after the date of entry into force of this Agreement each duty and charge shall be reduced to 77 % of the basic duty;

Six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 66 % of the basic duty;

Seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 55 % of the basic duty;

Eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 44 % of the basic duty;

Nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 33 % of the basic duty;

Ten years after the date of entry into force of this Agreement each duty and charge shall be reduced to 22 % of the basic duty;

Eleven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 11 % of the basic duty;

Twelve years after the date of entry into force of this Agreement the remaining duties shall be abolished.

4. In the event of serious difficulties for a given product, the relevant timetables in accordance with paragraph 3 may be reviewed by the Association Committee by common accord on the understanding that the schedule for which the review has been requested may not be extended in respect of the product concerned beyond the maximum transitional period of 12 years. If the Association Committee has not taken a decision within thirty days of its application to review the timetable, Tunisia may suspend the timetable provisionally for a period which may not exceed one year.

- 5. For each product the basic duty to which the successive reductions laid down in paragraphs 2 and 3 are to be applied shall be that actually applied *vis-à-vis* the Community on 1 January 1995.
- 6. If, after 1 January 1995, any tariff reduction is applied on an *erga omnes* basis, the reduced duties shall replace the basic duties referred to in paragraph 5 as from the date when such reductions are applied.
- 7. Tunisia shall communicate its basic duties to the Community.

#### Article 12

The provisions of Articles 10, 11 and 19(b) shall not apply to products in the list appearing in Annex 6. The arrangements to be applied to such products shall be re-examined by the Association Council four years after the Agreement's entry into force.

#### Article 13

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

# Article 14

1. Exceptional measures of limited duration which derogate from the provisions of Article 11 may be taken by Tunisia in the form of an increase or reintroduction of customs duties.

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

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

These measures shall be applied for a period not exceeding five years unless a longer duration is authorised by the Association Committee. They shall cease to apply at the latest on the expiry of the maximum transitional period of twelve years.

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

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

2. By way of derogation from the fourth subparagraph of paragraph 1, the Association Committee may exceptionally, in order to take account of the difficulties involved in setting up a new industry, authorise Tunisia to maintain the measures already taken pursuant to paragraph 1 for a maximum period of three years beyond the twelve-year transitional period.

#### CHAPTER II

#### AGRICULTURAL AND FISHERY PRODUCTS

## Article 15

The provisions of this Chapter shall apply to the products originating in the Community and Tunisia listed in Annex II to the Treaty establishing the European Community.

# Article 16

The Community and Tunisia shall gradually implement greater liberalisation of their reciprocal trade in agricultural and fishery products.

# Article 17

- 1. Agricultural and fishery products originating in Tunisia shall benefit on import into the Community from the provisions set out in Protocols Nos 1 and 2 respectively.
- 2. Agricultural products originating in the Community shall benefit on import into Tunisia from the provisions set out in Protocol No 3.

#### Article 18

1. From 1 January 2000 the Community and Tunisia shall assess the situation with a view to determining the liberalisation measures to be applied by the Community and Tunisia with effect from 1 January 2001 in accordance with the objective set out in Article 16.

2. Without prejudice to the provisions of the preceding paragraph and taking account of the patterns of trade in agricultural products between the Parties and the particular sensitivity of such products, the Community and Tunisia will examine on a regular basis in the Association Council, product by product and on a reciprocal basis, the possibilities of granting each other further concessions.

#### CHAPTER III

#### COMMON PROVISIONS

#### Article 19

Without prejudice to the provisions of the GATT:

- (a) no new quantitative restriction on imports or measure having equivalent effect shall be introduced in trade between the Community and Tunisia;
- (b) quantitative restrictions on imports and measures having equivalent effect in trade between Tunisia and the Community shall be abolished upon the entry into force of this Agreement;
- (c) the Community and Tunisia shall apply to the other's exports customs neither duties or charges having equivalent effect nor quantitative restrictions or measures of equivalent effect.

## Article 20

1. Should specific rules be introduced as a result of implementation of their agricultural policies or modification of their existing rules, or should the provisions on the implementation of their agricultural policies be modified or developed, the Community and Tunisia may modify the arrangements laid down in the Agreement in respect of the products concerned.

The Party carrying out such modification shall inform the Association Committee thereof. At the request of the other Party, the Association Committee shall meet to take appropriate account of that Party's interests.

- 2. If the Community or Tunisia, in applying paragraph 1, modifies the arrangements made by this Agreement for agricultural products, they shall accord imports originating in the other Party an advantage comparable to that provided for in this Agreement.
- 3. Any modification of the arrangements made by this Agreement shall be the subject, at the request of the other Contracting Party, of consultations within the Association Council.

## Article 21

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

The provisions of this Agreement shall apply without prejudice to the provisions of Council Regulation (EEC) No 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands.

## Article 22

- 1. The two Parties shall refrain from any measures or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Party and like products originating in the territory of the other Party.
- 2. Products exported to the territory of one of the Parties may not benefit from repayment of indirect internal taxation in excess of the amount of indirect taxation imposed on them directly or indirectly.

#### Article 23

- 1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade insofar as they do not have the effect of altering the trade arrangements provided for in this Agreement.
- 2. Consultations between the Parties shall take place within the Association Committee concerning agreements establishing customs unions or free trade areas and, where appropriate, on other major issues related to their respective trade policies with third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account is taken of the mutual interests of the Community and Tunisia stated in this Agreement.

## Article 24

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the General Agreement on Tariffs and Trade, it may take appropriate measures against this practice in accordance with the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade, related internal legislation and the conditions and procedures laid down in Article 27.

# Article 25

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

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

the Community or Tunisia may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Where compliance with the provisions of Article 19(c) leads to:

- (i) re-export to a third country of a product against which the exporting Party maintains quantitative export restrictions, export duties or measures or charges having equivalent effect; or
- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party,

and where the situations referred to above give rise, or are likely to give rise, to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27. The measures shall be non-discriminatory and shall be eliminated when conditions no longer justify their maintenance.

#### Article 27

- 1. In the event of the Community or Tunisia subjecting imports of products liable to give rise to the difficulties referred to in Article 25 to an administrative procedure having as its purpose the rapid supply of information on trade flow trends, it shall inform the other Party.
- 2. In the cases specified in Articles 24, 25 and 26, before taking the measures provided for therein or, in cases to which paragraph 3(d) applies, as soon as possible, the Community or Tunisia, as the case may be, shall supply the Association Committee with all relevant information with a view to seeking a solution acceptable to the two Parties.

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

The safeguard measures shall be immediately notified to the Association Committee by the Party concerned and shall be the subject of periodic consultations, 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 24, the exporting Party shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping within the meaning of Article VI of the GATT or no other satisfactory solution has been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures;
- (b) as regards Article 25, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Association Committee, which may take any decision needed to put an end to such difficulties.

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

(c) as regards Article 26, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Association Committee.

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

(d) where exceptional circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or Tunisia, whichever is concerned, may, in the situations specified in Articles 24, 25 and 26, apply forthwith the precautionary measures strictly necessary to deal with the situation and shall inform the other Party immediately thereof.

#### Article 28

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

## Article 29

The concept of 'originating products' for the purposes of implementing this Title and the methods of administrative cooperation relating thereto are laid down in Protocol No 4.

## Article 30

The Combined Nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.

# TITLE III

## RIGHT OF ESTABLISHMENT AND SERVICES

#### Article 31

1. The Parties agree to widen the scope of the Agreement to cover the right of establishment of one Party's firms on the territory of the other and liberalisation of the provision of services by one Party's firms to consumers of services in the other. 2. The Association Council will make recommendations for achieving the objective described in paragraph 1.

In making such recommendations, the Association Council will take account of past experience of implementation of reciprocal most-favoured-nation treatment and of the respective obligations of each Party under the General Agreement on Trade in Services annexed to the Agreement establishing the WTO, hereinafter referred to as the 'GATS', particularly those in Article V of the latter.

3. The Association Council will make a first assessment of the achievement of this objective no later than five years after the Agreement enters into force.

#### Article 32

- 1. At the outset, each of the Parties shall reaffirm its obligations under the GATS, particularly the obligation to grant reciprocal most-favoured-nation treatment in the service sectors covered by that obligation.
- 2. In accordance with the GATS, such treatment shall not apply to:
- (a) advantages granted by either Party under the terms of an agreement of the type defined in Article V of the GATS or to measures taken on the basis of such an agreement;
- (b) other advantages granted in accordance with the list of exemptions from most-favoured-nation treatment annexed by either Party to the GATS.

## TITLE IV

# PAYMENTS, CAPITAL, COMPETITION AND OTHER ECONOMIC PROVISIONS

# CHAPTER I

# CURRENT PAYMENTS AND MOVEMENT OF CAPITAL

# Article 33

Subject to the provisions of Article 35, the Parties undertake to allow all current payments for current transactions to be made in a freely convertible currency.

# Article 34

1. With regard to transactions on the capital account of balance of payments, the Community and Tunisia shall ensure, from the entry into force of this Agreement, that capital relating to direct investments in Tunisia in companies formed in accordance with current laws can move freely and that the yield from such investments and any profit stemming therefrom can be liquidated and repatriated.

2. The Parties shall consult each other with a view to facilitating, and fully liberalising when the time is right, the movement of capital between the Community and Tunisia.

#### Article 35

Where one or more Member States of the Community, or Tunisia, is in serious balance of payments difficulties, or under threat thereof, the Community or Tunisia, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade and Articles VIII and XIV of the Articles of Agreement of the International Monetary Fund, adopt restrictions on current transactions which shall be of limited duration and may not go beyond what is strictly necessary to remedy the balance of payments situation. The Community or Tunisia, as the case may be, shall inform the other Party forthwith and shall submit to it as soon as possible a timetable for the elimination of the measures concerned.

#### CHAPTER II

# COMPETITION AND OTHER ECONOMIC PROVISIONS

#### Article 36

- 1. The following are incompatible with the proper functioning of the Agreement, insofar as they may affect trade between the Community and Tunisia:
- (a) 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;
- (b) abuse by one or more undertakings of a dominant position in the territories of the Community or of Tunisia as a whole or in a substantial part thereof;
- (c) any official aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods, with the exception of cases in which a derogation is allowed under the Treaty establishing the European Coal and Steel Community.
- 2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European. Community and, in the case of products falling within the scope of the European Coal and Steel Community, the rules of Articles 65 and 66 of the Treaty establishing that Community, and the rules relating to state aid, including secondary legislation.
- 3. The Association Council shall, within five years of the entry into force of this Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

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

4. (a) For the purposes of applying the provisions of paragraph l(c), the Parties recognize that during the first five years after the entry into force of this Agreement, any State aid granted by Tunisia shall be assessed taking into account the fact that Tunisia shall be regarded as an area identical to those areas of the Community described in Article 92(3)(a) of the Treaty establishing the European Community.

During the same period of time, Tunisia may exceptionally, as regards ECSC steel products, grant State aid for restructuring purposes provided that:

- it leads to the viability of the recipient firms under normal market conditions at the end of the restructuring period,
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced,
- the restructuring programme is linked to a comprehensive plan for rationalising capacity in Tunisia.

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

- (b) Each Party shall ensure transparency in the area of official aid, *inter alia* by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of official aid.
- 5. With regard to products referred to in Chapter II of Title II:
- the provisions of paragraph l(c) do not apply,
- any practices contrary to paragraph 1(a) shall be assessed according to the criteria established by the Community on the basis of Articles 42 and 43 of the Treaty establishing the European Community, and in particular those established in Council Regulation No 26/62.
- 6. If the Community or Tunisia considers that a particular practice is incompatible with the terms of paragraph 1, and:
- is not adequately dealt with under the implementing rules referred to in paragraph 3, or

 in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Association Committee or after 30 working days following referral to that Committee.

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

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

#### Article 37

The Member States and Tunisia shall progressively adjust, without affecting commitments made unter the GATT, any state monopolies of a commercial character so as to ensure that, by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and of Tunisia. The Association Committee will be informed about the measures adopted to implement this objective.

# Article 38

With regard to public enterprises and enterprises which have been granted special or exclusive rights, the Association Council shall ensure, from the fifth year following the entry into force of the Agreement, that no measures which disturbs trade between the Community and Tunisia in a manner which runs counter to the interests of the Parties is adopted or maintained. This provision shall not impede the performance in fact or in law of the specific functions assigned to those enterprises.

#### Article 39

- 1. The Parties shall provide suitable and effective protection of intellectual, industrial and commercial property rights, in line with the highest international standards. This shall encompass effective means of enforcing such rights.
- 2. Implementation of this Article and of Annex 7 shall be regularly assessed by the Parties. If difficulties which affect trade arise in connection with intellectual, industrial and commercial property rights, either Party may request urgent consultations to find mutually satisfactory solutions.

- 1. The Parties shall take appropriate steps to promote the use by Tunisia of Community technical rules and European standards for industrial and agri-food products and certification procedures.
- 2. Using the principles set out in paragraph 1 as a basis, the Parties shall, when the circumstances are right, conclude agreements for the mutual recognition of certifications.

#### Article 41

- 1. The Parties shall set as their objective a reciprocal and gradual liberalisation of public procurement contracts.
- 2. The Association Council shall take the steps necessary to implement paragraph 1.

#### TITLE V

#### **ECONOMIC COOPERATION**

# Article 42

## **Objectives**

- 1. The Parties undertake to step up economic cooperation in their mutual interest and in the spirit of partnership which is at the root of this Agreement.
- 2. The objective of economic cooperation shall be to support Tunisia's own efforts to achieve sustainable economic and social development.

# Article 43

#### Scope

- 1. Cooperation will be targeted first and foremost at areas of activity suffering the effects of internal constraints and difficulties or affected by the process of liberalising Tunisia's economy as a whole, and more particularly by the liberalisation of trade between Tunisia and the Community.
- 2. Similarly, cooperation shall focus on areas likely to bring the economies of the Community and Tunisia closer together, particularly those which will generate growth and employment.
- 3. Cooperation shall foster economic integration within the Maghreb using any measures likely to further such relations within the region.

- 4. Preservation of the environment and ecological balances shall constitute a central component of the various fields of economic cooperation.
- 5. Where appropriate, the Parties shall determine by agreement other fields of economic cooperation.

## Article 44

#### Methods

Economic cooperation shall involve methods including:

- (a) regular economic dialogue between the two Parties covering all aspects of macroeconomic policy;
- (b) communication and exchanges of information;
- (c) advice, use of the services of experts and training;
- (d) joint ventures;
- (e) assistance with technical, administrative and regulatory matters.

## Article 45

## Regional cooperation

In order to make the most of this Agreement, the Parties shall foster all activities which have a regional impact or involve third countries, notably:

- (a) intra-regional trade within the Maghreb;
- (b) environmental matters;
- (c) the development of economic infrastructure;
- (d) research in science and technology;
- (e) cultural matters;
- (f) customs matters;
- (g) regional institutions and the establishment of common or harmonised programmes and policies.

## Article 46

# Education and training

The aim of cooperation shall be to:

- (a) find ways to bring about a significant improvement in education and training, including vocational training;
- (b) place special emphasis on giving the female population access to education, including technical training, higher education and vocational training;

(c) encourage the establishment of lasting links between specialist bodies on the Parties' territories in order to pool and exchange experience and methods.

#### Article 47

## Scientific, technical and technological cooperation

The aim of cooperation shall be to:

- (a) encourage the establishment of permanent links between the Parties' scientific communities, notably by means of:
  - providing Tunisia with access to Community research and technological development programmes in accordance with Community rules governing non-Community countries' involvement in such programmes,
  - Tunisian participation in networks of decentralised cooperation,
  - promoting synergy in training and research;
- (b) improve Tunisia's research capabilities;
- (c) stimulate technological innovation and the transfer of new technology and know-how;
- (d) encourage all activities aimed at establishing synergy at regional level.

# Article 48

#### **Environment**

The aim of cooperation shall be to prevent deterioration of the environment, to improve the quality of the environment, to protect human health and to achieve rational use of natural resources for sustainable development.

The Parties undertake to cooperate in areas including:

- (a) soil and water quality;
- (b) the consequences of development, particularly industrial development (especially safety of installations and waste);
- (c) monitoring and preventing pollution of the sea.

#### Article 49

# **Industrial cooperation**

The aim of cooperation shall be to:

 (a) encourage cooperation between the Parties' economic operators, including cooperation in the context of access for Tunisia to Community business networks and decentralised cooperation networks;

- (b) back the effort to modernise and restructure Tunisia's public and private sector industry (including the agri-food industry);
- (c) foster an environment which favours private initiative, with the aim of stimulating and diversifying output for the domestic and export markets;
- (d) make the most of Tunisia's human resources and industrial potential through better use of policy in the fields of innovation and research and technological development;
- (e) facilitate access to credit to finance investment.

#### Article 50

## Promotion and protection of investment

The aim of cooperation shall be to create a favourable climate for flows of investment, and to use the following in particular:

- (a) the establishment of harmonised and simplified procedures, co-investment machinery (especially to link small and medium-sized enterprises) and methods of identifying and providing information on investment opportunities;
- (b) the establishment, where appropriate, of a legal framework to promote investment, chiefly through the conclusion by Tunisia and the Member States of investment protection agreements and agreements preventing double taxation.

# Article 51

# Cooperation in standardisation and conformity assessment

The Parties shall cooperate in developing:

- (a) the use of Community rules in standardisation, metrology, quality control and conformity assessment;
- (b) the updating of Tunisian laboratories, leading eventually to the conclusion of mutual recognition agreements for conformity assessment;
- (c) the bodies responsible for intellectual, industrial and commercial property and for standardisation and quality in Tunisia.

## Article 52

# Approximation of legislation

Cooperation shall be aimed at helping Tunisia to bring its legislation closer to that of the Community in the areas covered by this Agreement.

## Financial services

The aim of cooperation shall be to achieve closer common rules and standards in areas including the following:

- (a) bolstering and restructuring Tunisia's financial sectors;
- (b) improving accounting, auditing, supervision and regulation of financial services and financial monitoring in Tunisia.

#### Article 54

## Agriculture and fisheries

The aim of cooperation shall be to:

- (a) modernise and restructure agriculture and fisheries through methods including the modernisation of infrastructure and equipment, the development of packaging and storage techniques and the improvement of private distribution and marketing chains;
- (b) diversify output and external markets;
- (c) achieve cooperation in health, plant health and growing techniques.

# Article 55

# **Transport**

The aim of cooperation shall be to:

- (a) achieve the restructuring and modernisation of road, rail, port and airport infrastructure of common interest, in correlation with major trans-European communication routes;
- (b) define and apply operating standards comparable to those found in the Community;
- (c) bring equipment up to Community standards, particularly where multimodal transport, containerisation and transhipment are concerned;
- (d) gradually improve road transit and the management of airports, air traffic and railways.

# Article 56

# Telecommunications and information technology

Cooperation shall focus on:

- (a) telecommunications in general;
- (b) standardisation, conformity testing and certification for information technology and telecommunications;

- (c) dissemination of new information technologies, particularly in relation to networks and the interconnection of networks (ISDN — integrated services digital networks — and EDI — electronic data interchange);
- (d) stimulating research on and development of new communication and information technology facilities to develop the market in equipment, services and applications related to information technology and to communications, services and installations.

# Article 57

# Energy

Cooperation shall focus on:

- (a) renewable energy;
- (b) promoting the saving of energy;
- (c) applied research relating to networks of databases linking the two Parties' economic and social operators;
- (d) backing efforts to modernise and develop energy networks and the interconnection of such networks with Community networks.

## Article 58

## **Tourism**

The aim of cooperation shall be to develop tourism, particularly with regard to:

- (a) catering management and quality of service in the various fields connected with catering;
- (b) development of marketing;
- (c) promotion of tourism for young people.

# Article 59

## Cooperation in customs matters

- 1. The aim of cooperation shall be to ensure fair trade and compliance with trade rules. It shall focus on:
- (a) simplifying customs checks and procedures;
- (b) the use of the Single Administrative Document and creating a link between the Community and Tunisian transit systems.
- 2. Without prejudice to other forms of cooperation provided for in this Agreement, and particularly those provided for in Articles 61 and 62, the Contracting Parties' administrative authorities shall provide mutual assistance in accordance with the terms of Protocol No 5.

# Cooperation in statistics

The aim of cooperation shall be to bring the methods used by the Parties closer together and to put to use data on all areas covered by this Agreement for which statistics can be collected.

# Article 61

# Money laundering

- 1. The Parties agree on the need to work towards and cooperate on preventing the use of their financial systems to launder the proceeds of criminal activities in general and drug trafficking in particular.
- 2. Cooperation in this area shall include administrative and technical assistance with the purpose of establishing suitable standards against money laundering equivalent to those adopted by the Community and international fora in this field, including the Financial Action Task Force (FATF).

#### Article 62

# Combating drug use and trafficking

- 1. The aim of cooperation shall be to:
- (a) improve the effectiveness of policies and measures to prevent and combat the production and supply of and trafficking in narcotics and psychotropic substances;
- (b) eliminate illicit consumption of such products.
- 2. The Parties shall together set out appropriate strategies and methods of cooperation, in accordance with their own legislation, to attain those objectives. For any action which is not conducted jointly, there shall be consultations and close coordination.

Such action may involve the appropriate public and private sector institutions and international organisations, in collaboration with the government of the Republic of Tunisia and the relevant authorities in the Community and the Member States.

- 3. Cooperation shall take the following forms in particular:
- (a) the establishment or expansion of clinics/hostels and information centres for the treatment and rehabilitation of drug addicts;

- (b) the implementation of prevention, information, training and epidemiological research projects;
- (c) the establishment of standards for preventing diversion of precursors and other essential ingredients for the illicit manufacture of narcotics and psychotropic substances, which are equivalent to those adopted by the Community and the appropriate international authorities, particularly the Chemicals Action Task Force (CATF).

#### Article 63

The two Parties shall together establish the procedures needed to achieve cooperation in the fields covered by this Title.

#### TITLE VI

## COOPERATION IN SOCIAL AND CULTURAL MATTERS

#### CHAPTER I

#### WORKERS

# Article 64

- 1. The treatment accorded by each Member State to workers of Tunisian nationality employed in its territory shall be free from any discrimination based on nationality, as regards working conditions, remuneration and dismissal, relative to its own nationals.
- 2. All Tunisian workers allowed to undertake paid employment in the territory of a Member State on a temporary basis shall be covered by the provisions of paragraph 1 with regard to working conditions and remuneration.
- 3. Tunisia shall accord the same treatment to workers who are nationals of a Member State and employed in its territory.

# Article 65

1. Subject to the provisions of the following paragraphs, workers of Tunisian nationality and any members of their families living with them shall enjoy, in the field of social security, treatment free from any discrimination based on nationality relative to nationals of the Member States in which they are employed.

The concept of social security shall cover the branches of social security dealing with sickness and maternity benefits, invalidity, old-age and survivors' benefits, industrial accident and occupational disease benefits and death, unemployment and family benefits.

These provisions shall not, however, cause the other coordination rules provided for in Community legislation based on Article 51 of the EC Treaty to apply, except under the conditions set out in Article 67 of this Agreement.

- 2. All periods of insurance, employment or residence completed by such workers in the various Member States shall be added together for the purpose of pensions and annuities in respect of old age, invalidity and survivors' benefits and family, sickness and maternity benefits and also for that of medical care for the workers and for members of their families resident in the Community.
- 3. The workers in question shall receive family allowances for members of their families who are resident in the Community.
- 4. The workers in question shall be able to transfer freely to Tunisia, at the rates applied by virtue of the legislation of the debtor Member State or States, any pensions or annuities in respect of old age, survivor status, industrial accident or occupational disease, or of invalidity resulting from industrial accident or occupational disease, except in the case of special non-contributory benefits.
- 5. Tunisia shall accord to workers who are nationals of a Member State and employed in its territory, and to the members of their families, treatment similar to that specified in paragraphs 1, 3 and 4.

# Article 66

The provisions of this Chapter shall not apply to nationals of the Parties residing or working illegally in the territory of their host countries.

#### Article 67

- 1. Before the end of the first year following the entry into force of this Agreement, the Association Council shall adopt provisions to implement the principles set out in Article 65.
- 2. The Association Council shall adopt detailed rules for administrative cooperation providing the necessary management and monitoring guarantees for the application of the provisions referred to in paragraph 1.

# Article 68

The provisions adopted by the Association Council in accordance with Article 67 shall not affect any rights or obligations arising from bilateral agreements linking Tunisia and the Member States where those agreements provide for more favourable treatment of nationals of Tunisia or of the Member States.

#### CHAPTER II

## DIALOGUE IN SOCIAL MATTERS

#### Article 69

- 1. The Parties shall conduct regular dialogue on any social matter which is of interest to them.
- 2. Such dialogue shall be used to find ways to achieve progress in the field of movement of workers and equal treatment and social integration for Tunisian and Community nationals residing legally in the territories of their host countries.
- 3. Dialogue shall cover in particular all issues connected with:
- (a) the living and working conditions of the migrant communities;
- (b) migration;
- (c) illegal immigration and the conditions governing the return of individuals who are in breach of the legislation dealing with the right to stay and the right of establishment in their host countries;
- (d) schemes and programmes to encourage equal treatment between Tunisian and Community nationals, mutual knowledge of cultures and civilizations, the furthering of tolerance and the removal of discrimination.

#### Article 70

Dialogue on social matters shall be conducted at the same levels and in accordance with the same procedures as provided for in Title I of this Agreement, which can itself provide a framework for that dialogue.

## CHAPTER III

# COOPERATION IN THE SOCIAL FIELD

## Article 71

With a view to consolidating cooperation between the Parties in the social field, projects and programmes shall be carried out in any area of interest to them.

Priority will be afforded to:

- (a) reducing migratory pressure, in particular by creating jobs and developing training in areas from which emigrants come;
- (b) resettling those repatriated because of their illegal status under the legislation of the state in question;
- (c) promoting the role of women in the economic and social development process through education and the media in step with Tunisian policy on the matter;

- (d) bolstering and developing Tunisia's family planning and mother and child protection programmes;
- (e) improving the social protection system;
- (f) enhancing the health cover system;
- (g) improving living conditions in poor, densely populated areas;
- (h) implementing and financing exchange and leisure programmes for mixed groups of Tunisian and European young people residing in the Member States, with a view to promoting mutual knowledge of their respective cultures and fostering tolerance.

#### Article 72

Cooperation schemes may be carried out in coordination with Member States and relevant international organisations.

# Article 73

A working party shall be set up by the Association Council by the end of the first year following the entry into force of this Agreement. It shall be responsible for the continuous and regular evaluation of the implementation of Chapters 1 to 3.

# CHAPTER IV

# COOPERATION ON CULTURAL MATTERS

# Article 74

- 1. In order to boost mutual knowledge and understanding, taking account of activities already carried out, the Parties shall undertake while respecting each other's culture to provide a firmer footing for lasting cultural dialogue and to promote continuous cultural cooperation between them, without ruling out a priori any field of activity.
- 2. In putting together cooperation projects and programmes and carrying out joint activities, the Parties shall place special emphasis on young people, on written and audio-visual means of expression and communication, and on the protection of their heritage and the dissemination of culture.
- 3. The Parties agree that cultural cooperation programmes already under way in the Community or in one or more of its Member States may be extended to Tunisia.

#### TITLE VII

## FINANCIAL COOPERATION

#### Article 75

With a view to full attainment of the Agreement's objectives, financial cooperation shall be implemented for Tunisia in line with the appropriate financial procedures and resources.

These procedures shall be adopted by mutual agreement between the Parties by means of the most suitable instruments once the Agreement enters into force.

In addition to the areas covered by the Titles V and VI of this Agreement, cooperation shall entail:

- facilitating reforms aimed at modernizing the economy,
- updating economic infrastructure,
- promoting private investment and job creation activities,
- taking into account the effects on the Tunisian economy of the progressive introduction of a free trade area, in particular where the updating and restructuring of industry is concerned,
- flanking measures for policies implemented in the social sectors.

# Article 76

Within the framework of Community instruments intended to buttress structural adjustment programmes in the Mediterranean countries — and in close coordination with the Tunisian authorities and other contributors, in particular the international financial institutions — the Community will examine suitable ways of supporting structural policies carried out by Tunisia to restore financial equilibrium in all its key aspects and create an economic environment conducive to boosting growth, while at the same time enhancing social welfare.

# Article 77

In order to ensure a coordinated approach to dealing with exceptional macroeconomic and financial problems which could stem from the progressive implementation of the Agreement, the Parties shall closely monitor the development of trade and financial relations between the Community and Tunisia as part of the regular economic dialogue established under Title V.

#### TITLE VIII

## INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

#### Article 78

An Association Council is hereby established which shall meet at ministerial level once a year and when circumstances require, on the initiative of its Chairman and in accordance with the conditions laid down in its rules of procedure.

It shall examine any major issues arising within the framework of this Agreement and any other bilateral or international issues of mutual interest.

#### Article 79

- 1. The Association Council shall consist of the members of the Council of the European Union and members of the Commission of the European Communities, on the one hand, and of members of the Government of the Republic of Tunisia, on the other.
- 2. Members of the Association Council may arrange to be represented, in accordance with the provisions laid down in its rules of procedure.
- 3. The Association Council shall establish its rules of procedure.
- 4. The Association Council shall be chaired in turn by a member of the Council of the European Union and a member of the Government of the Republic of Tunisia in accordance with the provisions laid down in its rules of procedure.

## Article 80

The Association Council shall, for the purpose of attaining the objectives of the Agreement, have the power to take decisions in the cases provided for therein.

The decisions taken shall be binding on the Parties, which shall take the measures necessary to implement the decisions taken. The Association Council may also make appropriate recommendations.

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

#### Article 81

- 1. Subject to the powers of the Council, an Association Committee is hereby established which shall be responsible for the implementation of the Agreement.
- 2. The Association Council may delegate to the Association Committee, in full or in part, any of its powers.

- 1. The Association Committee, which shall meet at the level of officials, shall consist of representatives of members of the Council of the European Union and of members of the Commission of the European Communities, on the one hand, and of representatives of the Government of the Republic of Tunisia, on the other.
- 2. The Association Committee shall establish its rules of procedure.

# **▼** M2

3. The Association Committee shall be chaired in turn by a representative of the Commission of the European Communities and by a representative of the Government of the Republic of Tunisia.

**▼**<u>B</u>

#### Article 83

The Association Committee shall have the power to take decisions for the management of the Agreement as well as in those areas in which the Council has delegated its powers to it.

It shall draw up its decisions by agreement between the Parties. These decisions shall be binding on the Parties, which shall take the measures necessary to implement the decisions taken.

## Article 84

The Association Council may decide to set up any working group or body necessary for the implementation of the Agreement.

# Article 85

The Association Council shall take all appropriate measures to facilitate cooperation and contacts between the European Parliament and the Chamber of Deputies of the Republic of Tunisia, and between the Economic and Social Committee of the Community and the Economic and Social Council of the Republic of Tunisia.

## Article 86

- 1. Either Party may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.
- The Association Council may settle the dispute by means of a decision.
- 3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.

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

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

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

#### Article 87

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

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

# Article 88

- 1. In the fields covered by this Agreement, and without prejudice to any special provisions contained therein:
- the arrangements applied by the Republic of Tunisia in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms,
- the arrangements applied by the Community in respect of the Republic of Tunisia shall not give rise to any discrimination between Tunisian nationals or its companies or firms.

# Article 89

Nothing in the Agreement shall have the effect of:

extending the fiscal advantages granted by either Party in any international agreement or arrangement by which it is bound,

- preventing the adoption or application by either Party of any measure aimed at preventing fraud or the evasion of taxes,
- opposing the right of either Party to apply the relevant provisions of its tax legislation to taxpayers who are not in an identical situation as regards their place of residence.

## Article 90

- 1. The Parties shall take any general or specific measures required to fulfil their obligations under the Agreement. They shall see to it that the objectives set out in the Agreement are attained.
- 2. If either Party considers that the other Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures. Before so doing, except in cases of special urgency, it shall supply the Association Council with all the relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

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

#### Article 91

Protocols Nos 1 to 5, Annexes 1 to 7 and the declarations shall form an integral part of the Agreement.

## Article 92

For the purposes of this Agreement, 'Parties' shall mean, on the one hand, the Community or the Member States, or the Community and its Member States, in accordance with their respective powers, and, on the other hand, Tunisia.

# Article 93

This Agreement shall be concluded for an unlimited period.

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

# Article 94

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

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

## Article 96

1. The Agreement shall be approved by the Contracting Parties in accordance with their own procedures.

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

2. Upon its entry into force, the Agreement shall replace the Cooperation Agreement between the European Community and the Republic of Tunisia and the Agreement between the Member States of the European Coal and Steel Community and the Republic of Tunisia, signed in Tunis on 25 April 1976.

Hecho en Bruselas, el diecisiete de julio de mil novecientos noventa y cinco.

Udfærdiget i Bruxelles den syttende juli nitten hundrede og fem og halvfems.

Geschehen zu Brüssel am siebzehnten Juli neunzehnhundertfünfundneunzig.

Έγινε στις Βρυξέλλες, στις δέκα εφτά Ιουλίου χίλια εννιακόσια ενενήντα πέντε.

Done at Brussels on the seventeenth day of July in the year one thousand nine hundred and ninety-five.

Fait à Bruxelles, le dix-sept juillet mil neuf cent quatre-vingt-quinze.

Fatto a Bruxelles, addì diciassette luglio millenovecentonovantacinque.

Gedaan te Brussel, de zeventiende juli negentienhonderd vijfennegentig.

Feito em Bruxelas, em dezassete de Julho de mil novecentos e noventa e cinco.

Tehty Brysselissä seitsemäntenätoista päivänä heinäkuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäviisi.

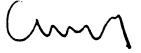
Som skedde i Bryssel den sjuttonde juli nittonhundranittiofem.

# حرر في بروكسل في السابع عشر من شهر جويليه سنة الف وتسعمائة وخمسة وتسعون

Pour le Royaume de Belgique

Voor het Koninkrijk België

Für das Königreich Belgien



Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

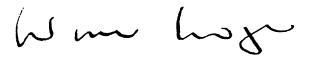
Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brusselse Hoofdstedelijke Gewest.

Diese Unterschrift verbindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

På Kongeriget Danmarks vegne



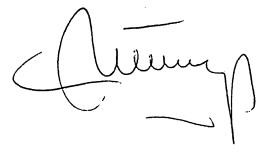
Für die Bundesrepublik Deutschland



Για την Ελληνική Δημοκρατία



Por el Reino de España



Pour la République française

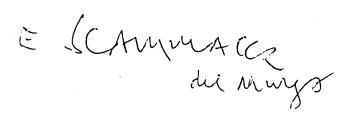


Thar ceann na hÉireann

For Ireland



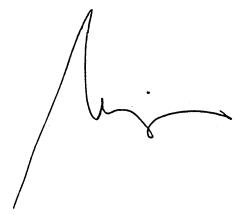
Per la Repubblica italiana



Pour le Grand-Duché de Luxembourg



Voor het Koninkrijk der Nederlanden



Für die Republik Österreich

Loly Elong

Pela República Portuguesa



Suomen tasavallan puolesta

Tarja Halonen

För Konungariket Sverige

Les hills-Wall

For the United Kingdom of Great Britain and Northern Ireland

Mall Kifly

Por las Comunidades Europeas

For De Europæiske Fællesskaber

Für die Europäischen Gemeinschaften

Για τις Ευρωπαϊκές Κοινότητες

For the European Communities

Pour les Communautés européennes

Per le Comunità europee

Voor de Europese Gemeenschappen

Pelas Comunidades Europeias

Euroopan yhteisöjen puolesta

På Europeiska gemenskapernas vägnar

Jan Man Mannaman

عِسَ الحميورية التوليييية



ANNEX 1

### PRODUCTS REFERRED TO IN ARTICLE 10(1)

CN-Code	Description	
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 51	— Yogurt, flavoured or containing added fruit, nuts or cocoa:	
	— — not exceeding 1,5 %	
0403 10 53	— — exceeding 1,5 % but not exceeding 27 %	
0403 10 59	— — exceeding 27 %	
	— — other, of a milk fat content by weight:	
0403 10 91	— — not exceeding 3 %	
0403 10 93	— — exceeding 3 % but not exceeding 6 %	
0403 10 99	— — exceeding 6 %	
0403 90 71	— Other, flavoured or containing added fruit, nuts or cocoa:	
	— in powder, granules or other solid forms, of a milk fat content, by weight:	
	— — not exceeding 1,5 %	
0403 90 73	— — exceeding 1,5 % but not exceeding 27 %	
0403 90 79	— — exceeding 27 %	
	— other, of a milk fat content by weight:	
0403 90 91	— — not exceeding 3 %	
0403 90 93	— — exceeding 3 % but not exceeding 6 %	
0403 90 99	— — exceeding 6 %	
0710 40 00	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen:	
0711 90 30	Sweet corn, 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	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10 10	<ul> <li>Margarine, excluding liquid margarine, containing more than 10 % but not more than 15 % by weight of milk fats</li> </ul>	
1517 90 10	— other, containing more than 10 % but not more than 15 % by weight of milk fats	

CN-Code	Description		
1702 50 00	Chemically pure fructose		
1704	Sugar confectionery (including white chocolate), not containing cocoa, except liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, of CN code 1704 90 10		
1704 10 11	— Chewing-gum, whether or not sugar-coated:		
	— Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):		
	— — in strips		
1704 10 19	other		
	— Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):		
1704 10 91	— — in strips		
1704 10 99	— — other		
1704 90 30	— White chocolate		
	— other:		
1704 90 51	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more		
1704 90 55	— Throat pastilles and cough drops		
1704 90 61	— Sugar coated (panned) goods		
	— Other:		
1704 90 65	Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery		
1704 90 71	— — Boiled sweets, whether or not filled		
1704 90 75	— Toffees, caramels and similar sweets		
	— — other:		
1704 90 81	— — compressed tablets		
1704 90 99	— — other		
1806	Chocolate and other food preparations containing cocoa:		
1806 10 15	<ul> <li>Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>		
1806 10 20	<ul> <li>Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>		
1806 10 30	<ul> <li>Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>		
1806 10 90	— Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose		

CN-Code	Description
1806 20 10	<ul> <li>Other preparations in blocks, slabs or bars weighing more than 2 kg of liquid, paste, powder, granular or other bulk form in containers or immedia packing of a content exceeding 2 kg:</li> </ul>
	— Containing 31 % or more by weight of cocoa butter or containing combined weight of 31 % or more of cocoa butter and milk fat
1806 20 30	— Containing a combined weight of 25 % or more, but less than 31 %, cocoa butter and milk fat
	— other:
1806 20 50	— Containing 18 % or more by weight of cocoa butter
1806 20 70	— — Chocolate milk crumb
1806 20 80	— — Chocolate flavour coating
1806 20 95	— — other
	— other, in blocks, slabs or bars:
1806 31 00	— — filled
1806 32 10	— not filled:
	— — with added cereal, fruit or nuts
1806 32 90	— — other
1806 90 11	— other:
	— — Chocolate and chocolate products:
	— — Chocolates, whether or not filled:
	— — — containing alcohol
1806 90 19	— — other
	— — other:
1806 90 31	— — filled
1806 90 39	— not filled
1806 90 50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	— Spreads containing cocoa
1806 90 70	Preparations containing cocoa for making beverages
1806 90 90	— Other

CN-Code	Description
1901	Malt extract; food preparations of flour, meal, starch or malt extract, no containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparation of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, no elsewhere specified or included
1901 10	- Preparations for infant use, put up for retail sale
1901 20	— Mixes and doughs for the preparation of bakers' wares of heading No 1905
1901 90 11	— Malt extract:
	— with a dry extract content of 90 % or more by weight
1901 90 19	— — other
1901 90 99	— other
1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not cooked
1902 11	— Uncooked pasta, not stuffed or otherwise prepared:
	— — containing eggs
1902 19 10	— not containing flour or common wheat semolina
1902 19 90	— other
	- Stuffed pasta, whether or not cooked or otherwise prepared:
1902 20 91	— — cooked
1902 20 99	— — other
	— other pasta:
1902 30 10	— — dried
1902 30 90	— — other
1902 40 10	— Couscous:
	— — unprepared
1902 40 90	— — other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal product: (for example, corn flakes); cereals, other than maize (corn), in grain form pre-cooked or otherwise prepared:

1904 10 10   Prepared foods obtained by the swelling or roasting of cereals or cereal products:	CN-Code	Description
1904 10 30 — obtained from rice 1904 10 90 — other 1904 90 10 — other: — rice 1905 — other 1905 10 00 — Crispbread 1905 20 10 — Gingerbread and the like: — Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose) 1905 20 30 — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose) 1905 20 90 — Containing 30 % or more by weight of sucrose (including invert sugar expressed as sucrose) 1905 30 11 — Sweet biscuits; waffles and wafers: — Completely or partially coated or covered with chocolate or other preparations containing cocoa: — — in immediate packings of a net content not exceeding 85 g 1905 30 19 — other — other: — — sweet biscuits 1905 30 51 — — containing 8 % or more by weight of milk fats — — other 1905 30 51 — — sandwich biscuits 1905 30 59 — — other — waffles and wafers 1905 30 91 — salted, whether or not filled	1904 10 10	
1904 10 90 — other  1904 90 10 — other:  — rice  1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  1905 10 00 — Crispbread  1905 20 10 — Gingerbread and the like:  — Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 30 — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 90 — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  1905 30 11 — Sweet biscuits; waffles and wafers:  — Completely or partially coated or covered with chocolate or other preparations containing cocoa:  — — in immediate packings of a net content not exceeding 85 g  1905 30 19 — other  — other:  — sweet biscuits  1905 30 30 — — containing 8 % or more by weight of milk fats  — — other  — waffles and wafers  1905 30 91 — salted, whether or not filled		— — obtained from maize
1904 90 10 — other: —— rice  1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  1905 10 00 — Crispbread  1905 20 10 — Gingerbread and the like: —— Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 30 — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 90 — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  1905 30 11 — Sweet biscuits; waffles and wafers: —— Completely or partially coated or covered with chocolate or other preparations containing cocoa: ——— in immediate packings of a net content not exceeding 85 g  1905 30 19 ——— other: ——— sweet biscuits ——— other: ——— sweet biscuits ———— other ——— other ———— other ———— sandwich biscuits  1905 30 51 ————— sandwich biscuits  1905 30 59 ———— other ——— waffles and wafers ——— waffles and wafers ———— salted, whether or not filled	1904 10 30	— — obtained from rice
-— rice -— other  Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  1905 10 00 — Crispbread  1905 20 10 — Gingerbread and the like:  —— Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 30 — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 90 — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  1905 30 11 — Sweet biscuits; waffles and wafers:  —— Completely or partially coated or covered with chocolate or other preparations containing occoa:  —— in immediate packings of a net content not exceeding 85 g  1905 30 19 —— other  —— other:  —— sweet biscuits  —— other  —— other  —— other  —— other  —— saved biscuits  —— other  —— other  —— other  —— other  —— other  —— sardwich biscuits  —— —— sardwich biscuits  1905 30 59 —— —— other  —— waffles and wafers  —— waffles and wafers  —— salted, whether or not filled	1904 10 90	— — other
1904 90 90	1904 90 10	— other:
Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  1905 10 00 — Crispbread  1905 20 10 — Gingerbread and the like:  — Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 30 — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  1905 20 90 — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  1905 30 11 — Sweet biscuits; waffles and wafers:  — Completely or partially coated or covered with chocolate or other preparations containing cocoa:  — — in immediate packings of a net content not exceeding 85 g  1905 30 19 — other  — other:  — — sweet biscuits  1905 30 30 — — containing 8 % or more by weight of milk fats  — — other  1905 30 51 — — sandwich biscuits  — — other  — waffles and wafers  — waffles and wafers  — waffles and wafers  — — salted, whether or not filled		— — rice
cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  — Crispbread — Gingerbread and the like: — Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  — Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  — Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  — Sweet biscuits; waffles and wafers: — Completely or partially coated or covered with chocolate or other preparations containing cocoa: — — in immediate packings of a net content not exceeding 85 g  — — other: — — sweet biscuits  — — other: — — sweet biscuits  — — other: — — sandwich biscuits  — — other  — — other  — — sandwich biscuits  — — — sandwich biscuits  — — — waffles and wafers  — waffles and wafers  — — salted, whether or not filled	1904 90 90	— — other
- Gingerbread and the like:  - Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Sweet biscuits; waffles and wafers:  - Completely or partially coated or covered with chocolate or other preparations containing cocoa:  - — in immediate packings of a net content not exceeding 85 g  - — other  - other:  - — sweet biscuits  - — other  - — other	1905	cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical
- Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Sweet biscuits; waffles and wafers:  - Completely or partially coated or covered with chocolate or other preparations containing cocoa:  - — in immediate packings of a net content not exceeding 85 g  1905 30 19  - — other:  - — sweet biscuits  - — other:  - — other:  - — other  - — other  1905 30 51  - — other  - — sandwich biscuits  1905 30 59  - — — other  - — waffles and wafers  1905 30 91  - — salted, whether or not filled	1905 10 00	— Crispbread
expressed as sucrose)  - Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Sweet biscuits; waffles and wafers:  - Completely or partially coated or covered with chocolate or other preparations containing cocoa:  - — in immediate packings of a net content not exceeding 85 g  - — other  - — other:  - — sweet biscuits  - — other  - — other  - — other  1905 30 30  - — — containing 8 % or more by weight of milk fats  - — — other  - — waffles and wafers  - — waffles and wafers  - — salted, whether or not filled	1905 20 10	— Gingerbread and the like:
(including invert sugar expressed as sucrose)  - Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)  - Sweet biscuits; waffles and wafers: - Completely or partially coated or covered with chocolate or other preparations containing cocoa: - — in immediate packings of a net content not exceeding 85 g  1905 30 19  - — other - — other: - — sweet biscuits  - — — containing 8 % or more by weight of milk fats - — other  1905 30 51  - — — sandwich biscuits  1905 30 59  - — waffles and wafers  1905 30 91  - — salted, whether or not filled		— Containing less than 30 % by weight of sucrose (including invert sugar expressed as sucrose)
expressed as sucrose)  — Sweet biscuits; waffles and wafers:  — Completely or partially coated or covered with chocolate or other preparations containing cocoa:  — in immediate packings of a net content not exceeding 85 g  1905 30 19  — other:  — other:  — sweet biscuits  — other:  — other  — other  1905 30 51  — other  — other  — waffles and wafers  1905 30 91  — salted, whether or not filled	1905 20 30	
— Completely or partially coated or covered with chocolate or other preparations containing cocoa:  — — in immediate packings of a net content not exceeding 85 g  1905 30 19  — — other:  — — sweet biscuits  — — containing 8 % or more by weight of milk fats  — — other  1905 30 51  — — sandwich biscuits  1905 30 59  — — other  — waffles and wafers  1905 30 91  — — salted, whether or not filled	1905 20 90	
arations containing cocoa:	1905 30 11	— Sweet biscuits; waffles and wafers:
1905 30 19		
—— other:  ———————————————————————————————————		— — in immediate packings of a net content not exceeding 85 g
sweet biscuits containing 8 % or more by weight of milk fats other  1905 30 51    sandwich biscuits other other other waffles and wafers waffles and wafers waffles, whether or not filled	1905 30 19	— — other
1905 30 30 — — — containing 8 % or more by weight of milk fats  — — — other  1905 30 51 — — — sandwich biscuits  1905 30 59 — — — other  — waffles and wafers  1905 30 91 — — salted, whether or not filled		— other:
		— — sweet biscuits
1905 30 51 — — — — sandwich biscuits  1905 30 59 — — — other  — waffles and wafers  1905 30 91 — — salted, whether or not filled	1905 30 30	— — — containing 8 % or more by weight of milk fats
1905 30 59 — — — — other  — — waffles and wafers  1905 30 91 — — salted, whether or not filled		— — — other
— waffles and wafers  — salted, whether or not filled	1905 30 51	— — — sandwich biscuits
1905 30 91 — — salted, whether or not filled	1905 30 59	other
		— — waffles and wafers
1905 30 99 — — other	1905 30 91	— — salted, whether or not filled
	1905 30 99	other

CN-Code	Description
1905 40 10	Rusks, toasted bread and similar toasted products:
	— — rusks
1905 40 90	— — other
1905 90 10	— — Matzos
1905 90 20	— Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
	— — other:
1905 90 30	— — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat
1905 90 40	— — waffles and wafers with a water content not exceeding 10 % by weight
1905 90 45	— — Biscuits
1905 90 55	— — Extruded or expanded products, savoury or salted
	— — other:
1905 90 60	— — with added sweetening matter
1905 90 90	other
2001 90 30	Sweet corn (Zea Mays var. saccharata) prepared or preserved by vinegar or acetic acid
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % by weight or more of starch, prepared or preserved by vinegar or acetic acid
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2004 90 10	Sweet corn (Zea Mays var. saccharata) prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2005 80 00	Sweet corn (Zea Mays var. saccharata) prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2008 92 45	Preparation of the Müsli type based on unroasted cereal flakes
2008 99 85	Maize (corn) other than sweet corn (Zea mays var. saccharata) otherwise prepared or preserved, not containing added sugar or spirit

CN-Code	Description
2008 99 91	Yams, sweet potatoes and similar edible parts of plants containing 5 % by weight or more of starch, otherwise prepared or preserved, not containing added sugar or spirit
2101 10 98	— other
2101 20 98	— other
2101 30 19	Roasted coffee substitutes other than roasted chicory
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes other than roasted chicory
2102 10 31	— Bakers' yeast
2102 10 39	— other
2105	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	- containing no milk fats or containing less than 3 % by weight of such fats
	— containing by weight of milk fats:
2105 00 91	— — 3 % or more but less than 7 %
2105 00 99	— 7 % or more
2106	Food preparations not elsewhere specified or included
2106 10 80	— other
2106 90 10	— Cheese fondues
	— Flavoured or coloured sugar syrups:
2106 90 98	— — other
2202 90 91	Non-alcoholic beverages, not including fruit or vegetable juices of CN code 2009, containing products of CN codes 0401 to 0404 or fats obtained from products of CN codes 0401 to 0404
2202 90 95	<ul> <li>other, containing by weight of fat obtained from products of CN codes 0401 to 0404</li> </ul>
	— — 0,2 % or more but less than 2 %
2202 90 99	— — 2 % or more
2905 43 00	Mannitol
2905 44	D-Glucitol (sorbitol)
2905 44 11	— in aqueous solution:
	<ul> <li>— containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content</li> </ul>
2905 44 19	— — other

CN-Code	Description	
2905 44 91	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	
2905 44 99	— other	
3501	Casein, caseinates and other casein derivatives	
3505	Dextrins and other modified starches, except esterified and etherified starches of CN code 3505 10 50:	
3505 10	— Dextrins and other modified starches:	
3505 10 10	— — Dextrins	
	— — other modified starches	
3505 10 90	other	
3505 20	Glues based on starches, or on dextrins or other modified starches	
3809 10	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	
3823 60	Sorbitol other than that of CN code 2905 44:	
3823 60 11	— in aqueous solution:	
	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	
3823 60 19	— — other	
	— other:	
3823 60 91	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	
3823 60 99	— — other	

#### ANNEX 2

### PRODUCTS REFERRED TO IN ARTICLE 10(2)

#### List 1 (1)

CN-Code	Description	Quotas (tonnes)
1519 1519 11 00 1519 12 00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	3 480
1519 13 00 1519 19 10 1519 19 30 1519 19 90 1519 20 00		
1520 1520 10 00 1520 90 00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	154
1704 1704 10 11 1704 10 19 1704 10 91 1704 10 99 1704 90 10 1704 90 30 1704 90 51 1704 90 61 1704 90 65 1704 90 71 1704 90 75 1704 90 81 1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa	186
1803 1803 10 1803 20	Cocoa paste, whether or not defatted	100
1805	Cocoa powder, not containing added sugar or other sweetening matter	431

<sup>(1)</sup> Products for which Tunisia will maintain the level of customs charges prevailing on 1 January 1995 for four years, within the tariff quotas shown, in accordance with the first subparagraph of Article 10(3). In accordance with the second subparagraph of Article 10(3), during the elimination of the industrial component of the duties pursuant to Article 10(4), the level of the duties to be applied in respect of the products for which the tariff quotas are to be abolished may not be higher than the level of the duties in force on 1 January 1995.

CN-Code	Description	Quotas (tonnes)
1806	Chocolate and other food preparations containing cocoa	180
1806 10 15		
1806 10 20		
1806 10 30		
1806 10 90		
1806 20 10		
1806 20 30		
1806 20 50		
1806 20 70		
1806 20 80		
1806 20 95		
1806 31 00		
1806 32 10		
1806 32 90		
1806 90 11		
1806 90 19		
1806 90 31		
1806 90 39		
1806 90 50		
1806 90 60		
1806 90 70		
1806 90 90		
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included;	762
1901 10 00		
1901 20 00		
1901 90 11		
1901 90 19		
1901 90 99		
2106	Food preparations not elsewhere specified or including;	370
2106 10 20		
2106 10 80		
2106 90 10		
2106 90 92		
2106 90 98		
2203	Beer made from Malt	255
2208	Undenatured ethyl alcohol of an alcoholic strength by	532
2208 20	volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a	
2208 30	kind used for the manufacture of beverages	
	1	
2208 40		

CN-Code	Description	Quotas (tonnes)
2208 90 19		
2208 90 31		
2208 90 33		
2208 90 41		
2208 90 45		
2208 90 48		
2208 90 52		
2208 90 58		
2208 90 65		
2208 90 69		
2208 90 73		
2208 90 79		
2402	Cigars	493
2402 10 00		
2402 20 10		
2402 20 90		
2402 90 00		
2915 90	Other carboxylic acids	153
3505	Dextrins and other modified starches; glues based on	1398
3505 10 10	starches, or on dextrins or other modified starches	
3505 10 90		
3505 20 10		
3505 20 30		
3505 20 50		
3505 20 90		
3809	Finishing agents, dye carriers to accelerate the dyeing or	990
3809 10 10	fixing of dyestuffs	
3809 10 30		
3809 10 50		
3809 10 90		

### List 2

CN-Code	Description
0710 40 00	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen
0711 90 30	Sweet corn, 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
1702 50 00	Chemically pure fructose
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.
2001 90 30	Sweet corn (Zea Mays var. saccharata) prepared or preserved by vinegar or acetic acid
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % by weight or more of starch, prepared or preserved by vinegar or acetic acid
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2004 90 10	Sweet corn (Zea Mays var. saccharata) prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2005 80 00	Sweet corn (Zea Mays var. saccharata) prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2008 92 45	Preparation of the Müsli type based on unroasted cereal flakes
2008 99 85	Maize (corn) other than sweet corn (Zea Mays var. saccharata) otherwise prepared or preserved, not containing added sugar or spirit
2008 99 91	Yams, sweet potatoes and similar edible parts of plants containing 5 % by weight or more of starch, otherwise prepared or preserved, not containing added sugar or spirit
2101 10 98	Preparations based on coffee or on coffee extracts, essences or concentrates, excluding preparations under heading NC 2101 10 91
2101 20 98	Extracts, essences and concentrates of tea or mate and preparations with a basis of these extracts, essences and concentrates, or with a basis of tea or mate, excluding products under heading NC 2101 20 10
2101 30 19	Roasted coffee substitutes other than roasted chicory
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes other than roasted chicory

CN-Code	Description
2905 43 00	Mannitol
2905 44	D-Glucitol (sorbitol)
2905 44 11	— in aqueous solution:
	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	— Other
	— other:
2905 44 91	— containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 99	— — other
ex 3501	Casein, caseinates and other casein derivatives
3823 60	Sorbitol other than that of CN code 2905 44
3823 60 11	— in aqueous solution:
	— containing 2 % or less by weight D-mannitol, calculated on the D-glucitol content
3823 60 19	other
	— other:
3823 60 91	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3823 60 99	— — other

List 3

CN-Code	Description
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10 10	Margarine, excluding liquid margarine, containing more than 10 % but not more than 15 % by weight of milk fats
1517 90 10	— other, containing more than 10 % but not more than 15 % by weight of milk fats
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, pre-cooked or otherwise prepared:
1904 10 10	Prepared foods obtained by the swelling or roasting of cereals or cereal products:
	— — obtained from maize
1904 10 30	— — obtained from rice
1904 10 90	— — other
1904 90 10	— other:
	—— rice
1904 90 90	— — other
2105	Ice cream and other edible ice, whether or not containing cocoa
2105 00 10	- containing no milk fats or containing less than 3 % by weight of such fats
	— containing by weight of milk fats:
2105 00 91	— 3 % or more but less than 7 %
2105 00 99	7 % or more
2202 90 91	Non-alcoholic beverages, not including fruit or vegetables juices of CN code 2009, containing products of CN codes 0401 to 0404 or fats obtained from products of CN codes 0401 to 0404
2202 90 95	— other, containing by weight of fat obtained from products of CN codes 0401 to 0404:
	— — 0,2 % or more but less than 2 %
2202 90 99	2 % or more

ANNEX 3

	CN (	Code	
0505100	2519900	2707201	2818100
0505900	2520100	2707209	2818200
1302120	2521000	2707301	2818300
1302130	2523300	2707309	2819100
1302140	2524000	2707401	2820100
1302190	2525100	2707409	2820900
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1302310	2525300	2707509	2821200
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1515601	2527000	2707990	2824200
1515609	2528100	2708100	2824900
1516200	2528900	2708200	2825100
1522000	2529100	2709009	2825200
1702909	2529210	2712109	2825300
1804000	2529220	2712209	2825400
2001909	2529300	2712909	2825500
2101200	2530100	2713119	2825600
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2103301	2530300	2713909	2825800
2106100	2530900	2714108	2825909
2106900	2601110	2714109	2826110
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2403990	2602000	2715009	2826200
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2506290	2612100	2804400	2827360
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2507002	2613100	2804610	2827380
2508100	2613900	2804690	2827390
2508200	2614000	2804800	2827410
2508300	2615100	2804900	2827490
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2508409	2616100	2805190	2827590
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2513110	2620200	2811210	2829190
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	CN	Code	
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2517300	2703000	2815201	2832300
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2929100	3004501	3215901	3702510
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2933390	3103900	3401111	3801300
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2933710	3105200	3403191	3804009

	CN	Code	
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3001200	3201900	3405909	3809910
3001901	3202100	3407001	3809920
3001909	3202900	3407002	3809990
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3002900	3204140	3502900	3811210
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3003401	3206200	3506999	3815190
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3004311	3207100	3702100	3822000
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3823901	3921120	4101300	4801000
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3902909	4001290	4104291	4823511
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3903200	4002190	4105121	4904009

	CN	Code	
3903300	4002200	4105201	49051
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3903909	4002390	4106201	49059
3904100	4002410	4107210	49081
3904210	4002490	4107290	49089
3904300	4002510	4107900	49111
3904400	4002590	4111000	50010
3904500	4002600	4204001	50020
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3904901	4002800	4401100	50039
3904909	4002910	4401210	50040
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3906100	4005200	4403100	50072
3906909	4005910	4403200	50072
3907100	4005990	4403310	50072
3907200	4006100	4403320	50079
3907300	4006900	4403330	51011
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3907991	4009301	4403920	51013
3907999	4009309	4403990	51021
3908100	4009401	4404100	51022
3908900	4009409	4404200	51031
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3909209	4010102	4417001	51051
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3909309	4010910	4421903	51052
3909401	4010991	4501100	51053
3909409	4010992	4501900	51054
3909501	4010999	4601200	51071
3909509	4011300	4601910	51081
3910001	4014100	4601990	51082
3910009	4014901	4602100	51091
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3912120	4015900	4703110	52029
3912200	4016100	4703190	52030
3912310	4016940	4703210	52041
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5305919	5506100	5911909	70119
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5306100	5506900	6117801	70171
5306200	5507001	6217100	70172
5307100	5507002	6217900	70179
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5308900	5511300	6603200	70193
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5310101	5604200	6804219	71049
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5402490	5801230	6814100	72029
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5403320	5801901	6903201	72081
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5403390	5806311	6904101	72082
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5405001	5809000	6906009	7208420
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5501900	5905001	7002390	7209900
5502001	5905009	7003110	7210319
5502002	5908000	7003190	7210391
7210399	7302400	7414900	7907901
7210419	7302900	7416000	8001100
7210491	7303000	7417009	8001200
7210499	7304200	7419100	8003001
7210701	7305110	7419910	8003009
7210709	7307210	7419991	8004000
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7210909	7307230	7501200	8005200
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7211190	7307990	7504000	8007002
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7211220	7315111	7505120	8101100
7211290	7315119	7505210	8101920
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7211410	7315129	7506100	8101990
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7212299 7212309	7315900 7317002	7508001 7508009	8102990 8103100
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7215100	7403190	7606921	8112190
7215200	7403210	7606929	8112200
7215300	7403220	7607110	8112400
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7215900	7403290	7613000	8112990

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7216320	7407100	7616904	8203300
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8407290	8469310	8509300	8532300
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8419902	8473210	8511900	8539310 8530301
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8423890	8477900	8515900 8515900	8540410
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8431100	8481400	8516790	85412
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8432801	8482400	8518300	85421
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8454900	8505190	8524901	86069
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ANNEX 4

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3006100	4011993	4411990	4823190
3006600	4011994	4419000	4823519
3215110	4011995	4802100	4823590
3303001	4011999	4802510	4823600
3303002	4012101	4802521	4823700
3303003	4012109	4802529	4823909
3303004	4012201	4802530	4901911
3304100	4012209	4802600	4901912
3304200	4012900	4803001	4901991
3304300	4013101	4803009	4901992
3304910	4013109	4804210	5208110

	CN	Code	
3304990	4013200	4804290	5208120
3305100	4013901	4804310	5208130
3305200	4013909	4804390	5208190
3305300	4016910	4804410	5208210
3305901	4016920	4804420	5208220
3305909	4016930	4804490	5208230
3306100	4016992	4804510	5208290
3306900	4016993	4804520	5208310
3307101	4202110	4804590	5208320
3307109	4202120	4805210	5208330
3307200	4202190	4805600	5208390
3307300	4202210	4805700	5208410
3307410	4202220	4805800	5208420
3307490	4202290	4808100	5208430
3307900	4202310	4809100	5208490
3401119	4202320	4809200	5208510
3401191	4202390	4809900	5208520
5208530	5515220	6104440	6112399
5208590	5515290	6104491	6112410
5209110	5515910	6104499	6112491
5209120	5515920	6104510	6112499
5209190	5515990	6104520	6113000
5209210	5601100	6104530	6114100
5209220	5703100	6104591	6114200
5209290	5703200	6104599	6114300
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5209320	5703900	6104620	6114909
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5209420	6002300	6104699	6115191
5209430	6002410	6105100	6115199
5209490	6002420	6105200	6115201
5209510	6002430	6105901	6115202
5209520	6002491	6105909	6115209
5209590	6002499	6106100	6115910
5210110	6002910	6106200	6115929
5210120	6002920	6106901	6115939
5210190	6002930	6106909	6115991
5210210	6002991	6107110	6115999
5210220	6002999	6107120	6116910
5210290	6101100	6107191	6116920
5210310	6101200	6107199	6116930
5210320	6101300	6107210	6116991
5210390	6101901	6107220	6116999
5210410	6101909	6107291	6117101
5210420	6102100	6107299	6117102
5210490	6102200	6107910	6117103
5210510	6102300	6107920	6117109
5210520	6102901	6107991	6117201
5210590	6102909	6107992	6117202
5211110	6103110	6107999	6117203

	CN	Code	
5211120	6103120	6108110	611720
5211120	6103191	6108191	620111
5211210	6103199	6108199	620111
5211210	6103210	6108210	620112
•	6103210	i i	
5211290 5211310		6108220 6108291	620119
	6103230	i i	620119
5211320	6103291	6108299	620191
5211390	6103299	6108310	620192
5211410	6103310	6108320	620193
5211420	6103320	6108391	620199
5211430	6103330	6108399	620199
5211490	6103391	6108910	620211
5211510	6103399	6108920	620212
5211520	6103410	6108991	620213
5211590	6103420	6108999	620219
5212110	6103430	6109100	620219
5212120	6103491	6109901	620291
5212130	6103499	6109902	620292
5212140	6104110	6109909	620293
5212150	6104120	6110100	620299
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5212220	6104191	6110300	620311
5212230	6104199	6110901	620312
5212240	6104210	6110909	620319
5212250	6104220	6111100	620319
5512110	6104230	6111200	620321
5512190	6104291	6111300	620322
5512210	6104299	6111901	620323
5512290	6104310	6111909	620329
5512910	6104320	6112110	620329
5512990	6104330	6112120	620331
5515110	6104391	6112191	620332
5515120	6104399	6112199	620333
5515130	6104410	6112200	620339
5515190	6104420	6112310	
•		1	620339 620341
5515210	6104430	6112391	
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6203430	6209909	6302910	691310
6203491	6210100	6302920	691390
6203499	6210200	6302930	691390
6204110	6210300	6302990	701010
6204120	6210400	6303110	701200
6204130	6210500	6303120	701310
6204191	6211111	6303190	701321
6204199	6211112	6303910	701329
6204210	6211119	6303920	701329
6204220	6211121	6303990	701329
6204230	6211122	6304110	701331
6204291	6211129	6304190	701332
6204299	6211200	6304910	701339

	CN	Code	
6204320	6211319	6304930	7013910
6204330	6211321	6304990	7013991
6204391	6211329	6305100	7013992
6204399	6211331	6305200	7013999
6204410	6211339	6305310	7020001
6204420	6211391	6305390	7020009
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6204520	6211429	6401100	7102210
6204530	6211431	6401910	7102290
6204591	6211439	6401920	7102310
6204599	6211491	6401990	7102390
6204610	6211492	6402190	7103101
6204620	6211499	6402200	7103109
6204630	6212101	6402300	7103911
6204691	6212109	6402910	7103919
6204699	6212201	6402990	7103991
6205100	6212209	6403190	7103999
6205200	6212301	6403200	7104109
6205300	6212309	6403300	7104209
6205901	6212901	6403400	7104909
6205909	6212909	6403510	7105100
6206100	6213100	6403590	7105900
6206200	6213200	6403910	7106100
6206300	6213900	6403990	7106910
6206400	6214100	6404110	7106921
6206900	6214200	6404191	7106922
6207110	6214300	6404199	7106929
6207191	6214400	6404201	7107001
6207199	6214900	6464209	7107002
6207210	6215100	6405100	7108110
6207220	6215200	6405200	7108121
6207291	6215900	6405900	7108129
6207299	6216001	6406101	7108131
6207910	6216009	6406109	7108139
6207920	6301200	6802210	7108200
6207991	6301300	6802910	7109000
6207999	6301400	6907902	7110110
6208110	6301900	6907909	7110191
6208191	6302100	6908901	7110192
6208199	6302210	6908902	7110199
6208210	6302220	6908908	7110210
6208220	6302290	6908909	7110210
6208291	6302310	6910100	7110299
	1	•	
6208910	6302390	6911101	7110310
	1	•	
6208991	6302510	6911901	7110410
6208920	6302400	6911109	7110399

	CN	Code	
6208999	6302520	6911909	7110491
6209100	6302530	6912001	7110499
6209200	6302590	6912002	7111000
6209300	6302601	6912003	7112100
7112200	7316000	8302410	8502110
7112900	7317001	8302420	8502120
7113111	7317003	8302500	8502130
7113112	7318120	8303000	8504100
7113113	7318159	8311100	8504210
7113114	7318231	8403101	8504220
7113119	7318232	8403109	8504319
7113191	7318239	8408100	8504320
7113192	7320101	8408901	8504330
7113193	7320109	8413301	8504340
7113194	7320201	8413302	8504401
7113195	7321111	8413309	8506110
7113196	7321119	8413702	8506120
7113197	7321120	8413709	8506130
7113198	7321810	8413811	8506190
7113199	7321829	8413812	8507100
7113201	7322110	8413819	8507200
7113202	7322190	8415100	8507903
7113203	7323931	8415811	8515390
7113209	7325100	8415820	8516102
7114111	7325910	8418100	8516290
7114119	7325990	8418210	8516601
7114191	7326110	8418220	8517109
7114192	7326905	8418300	8528100
7114193	7326909	8418400	8528200
7114199	7409111	8418500	8529101
7114201	7409191	8418610	8529102
7114209	7409211	8418691	8529901
7115100	7409291	8418692	8529904
7115901	7411109	8418693	8531100
7115902	7412200	8418910	8536201
7115903	7419994	8419811	8536300
7115909	7604103	8421230	8536491
7116101	7604210	8421310	8536501
7116109	7604293	8422400	8536509
7116201	7608100	8423810	8536611
7116209	7610100	8423820	8536691
7118101	7610900	8424100	8536901
7118109	7612100	8424811	8536902
7118901	7615100	8424819	8537100
7118902	7616906	8425421	8537200
7118909	8202100	8425429	8539221
7207110	8202200	8426110	8544112
7207120	8202910	8428100	8544201
7207190	8203100	8432100	8544209
7207200	8203200	8432210	8544410
7213100	8204110	8432290	8544491
7214200	8204120	8432401	8544499

▼ <u>B</u>				
-		CN	Code	
-	7216211	8205400	8432409	8544511
	7216219	8205900	8433400	8544519
	7306300	8208100	8436210	8544593
	7306600	8211100	8450110	8544599
	7306900	8211911	8450120	8544603
	7307110	8211912	8450190	8544609
	7307190	8211919	8452400	8607110
	7307910	8211921	8462390	8609001
	7307920	9211929	8465100	8609009
	7308200	8211931	8465910	8701200
	7308300	8211932	8465920	8702100
	7308400	8211939	8465950	8704212
	7308901	8212101	8474311	8704219
	7308909	8215100	8481102	8704230
	7311000	8215200	8481809	8704311
	7312100	8215910	8484901	8708310
	7314190	8215990	8501201	8708800
	7314200	8301100	8501209	8708910
	7314300	8301200	8501400	8708920
	7314410	8301300	8501519	8708992
	7314500	8301400	8501521	8708993
	7315820	8302100	8501529	8711101
	8711109	8716390	9401200	9404210
	8711201	8716400	9401300	9404290
	8711209	8716800	9401400	9404300
	8712001	9003110	9401500	9404900
	8712009	9003191	9401610	9502100
	8714110	9003199	9401690	9503410
	8714191	9003900	9401710	9503490
	8714192	9004109	9401790	9503500
	8714193	9004902	9401809	9503600
	8714194	9004909	9402101	9503700
	8714195	9017101	9403100	9503800
	8714200	9018310	9403201	9503900
	8714910	9028202	9403202	9506620
	8714920	9028301	9403209	9608102
	8714950	9102110	9403300	9608109
	8714991	9102120	9403400	9608202
	8714992	9102190	9403500	9608399
	8715001	9102210	9403600	9608509
	8716100	9102290	9403700	9608991
	8716200	9102910	9403800	9609100
_	8716310	9102990	9404100	9612100

ANNEX 6

CN (	CN Code					
0403900	5701901					
0403100	5701902					
1902110	5701903					
1902190	5701909					
1902200	5702100					
1902300	5702310					
1902400	5702320					
1905100	5702390					
1905200	5702410					
1905300	5702420					
1905400	5702490					
1905901	5702510					
1905902	5702520					
1905909	5702590					
2102100	5702910					
2102200	5702920					
2102300	5702990					
2201100	5705000					
2201900	5804300					
5701101	5805000					
5701102	6307100					
5701103	6309000					
5701109						

#### ANNEX 7

## relating to intellectual, industrial and commercial property

- By the end of the fourth year after the entry into force of the Agreement, Tunisia shall accede to the following multilateral conventions on the protection of intellectual, industrial and commercial property:
  - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome, 1961);
  - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, amended in 1980);
  - Patent Cooperation Treaty (1970, amended in 1979 and modified in 1984);
  - International Convention for the Protection of the New Varieties of Plant (Act of Geneva, 1991);
  - Nice Agreement concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks (Geneva, 1977).
- The Association Council may decide that paragraph 1 of this Annex applies
  to other multilateral conventions in this field. In this connection, Tunisia will
  do its utmost to accede in particular to the conventions to which the Member
  States of the European Community are party.
- 3. The Contacting Parties express their attachment to observing the opbligations flowing from the following multilateral conventions:
  - Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union);
  - Berne Convention for the Protection of Literary and Artistic Works in the Act of Paris of 24 July 1971.

#### PROTOCOL No 1

# on the arrangements applying to imports into the Community of agricultural products originating in Tunisia

#### Article 1

- 1. The products listed in the Annex, originating in Tunisia, shall be admitted for import into the Community in accordance with the conditions set out below and in the Annex.
- 2. Import duties shall be either eliminated or reduced by the percentage indicated in respect of each product in column (a).

Where the Common Customs Tariff provides for the application of *ad valorem* custums duties and a specific customs duty in respect of certain products, the rates of reduction shown in column (a) and in column (c), as referred to in paragraph 3, shall apply only to the *ad valorem* customs duty.

3. The customs duties shall be eliminated in respect of certain products within the limits of the tariff quotas shown against them in column (b).

The Common Customs Tariff duties in respect of the quantities imported in excess of the quotas shall be reduced by the percentage indicated in column (c).

4. The reference quantities fixed in respect of certain other products exempt from customs duties are shown in column (d).

Where imports of a product exceed the reference quantities, the Community may, having regard to an annual review of trade flows which is shall carry out, make the product concerned subject to a Community tariff quota the volume of which shall be equal to the reference quantity. In such a case, for quantities imported in excess of the quota, the common customs tariff duty shall, according to the product concerned, be applied in full or reduced, as indicated in column (c).

- 5. For some of the products referred to in paragraphs 3 and 4 and indicated in column (e), the quotas or reference quantities shall be increased from ►M1 1 January 2002 to 1 January 2005 ◀ on the basis of four equal instalments each corresponding to 3 % of these amounts.
- 6. For some of the products other than those referred to in paragraphs 3 and 4 and indicated in column (e), the Community may fix a reference quantity as provided for in paragraph 4 if, in the light of the annual review of trade which it shall carry out, it establishes that the volume of imports may cause difficulties on the Community market. If, subsequently, the product is subject to a tariff quota under the conditions set out in paragraph 4, the Common Customs Tariff duty shall be applied in full or reduced, depending on the product concerned, by the percentage shown in column (c) in respect of the quantities imported in excess of the quota.

## Article 2

Article 1 shall apply in respect of wines of fresh grapes of heading 2204 of the Combined Nomenclature, originating in Tunisia and entitled to a designation of origin, where such wines are put up in containers holding two litres or less and have an actual alcoholic strength of 15 % volume or less.

In accordance with Tunisian law, these wines shall have the following designations: ► M1 Côteaux de Tebourba ◄, Côteaux d'Utique, Sidi Salem, Kelibia, Thibar, Mornag, Grand cru Mornag.

## **▼**<u>M1</u>

Wines with a designation of origin originating in Tunisia must be accompanied by a certificate indicating their origin in accordance with the model specified in the preferential agreement or by documents V I 1 or V I 2 completed in accordance with Article 9 of Regulation (EEC) No 3590/85 on the certificate and analysis report required for the importation of wine, grape juice and grape must.

#### Article 3

## **▼** M2

- 1. Imports of untreated olive oil falling within CN codes 1509 10 10 and 1509 10 90, wholly obtained in Tunisia and transported direct from Tunisia to the Community, shall be allowed to enter the Community at a zero rate of duty from 1 January 2001, up to a maximum of 50 000 tonnes. An annual quantity of 700 tonnes shall be added as of 1 May 2004.
- 2. Starting on 1 January 2002, this quantity shall be increased annually by 1 500 tonnes over four years, with a view to achieving an annual quantity of 56 700 tonnes from 1 January 2005.

## **▼**M1

3. If these imports risk harming the balance on the Community market in olive oil, especially because of the Community's obligations regarding this product in the WTO, the Contracting Parties shall consult each other with a view to finding measures appropriate to the situation, acceptable to both Parties and capable of resolving the problem.

**▼**<u>B</u>

 $\P$  <u>M1</u> Arrangements applying to imports into the Community of agricultural products originating in Tunisia

ANNEX I

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
0101 19 90	Horses other than those for slaughter	100		80		Art. 1 (6)
ex 0204	Meat of sheep or goats, fresh, chilled or frozen, other than meat of domestic sheep	100		_		
0208	Other meat and edible meat offal, fresh, chilled or frozen	100		_		
0407 00 90	Bird's eggs, in shell, fresh, preserved or cooked, other than of poultry	100				
0409 00 00	Natural honey	100	50			
ex 0602 40	Roses, grafted or not, other than cuttings	100		_		
0603 10	Cut flowers and flower buds, fresh	100	1 000	_		Art. 1 (5)
ex 0701 90 50	New potatoes, from 1 January to 31 March (1)	100	16 800	50		Art. 1 (5)
0702 00	Tomatoes, from 1 October to 31 May	100 (*)		60 (*)		Art. 1 (6)
07031011 07031019	Onions, from 15 February to 15 May	100		60		Art. 1 (6)
0703 20 00	Garlic, from 1 November to 31 March	100		60		Art. 1 (6)
ex 0706 10 00	Carots, from 1 January to 31 March	100		40		Art. 1 (6)
0707 00 05	Cucumbers, from 1 October to 31 march	100 (*)		0		Art. 1 (6)
0708 10 00	Peas (Pisum sativum), from 1 October to 30 April	100		60		Art. 1 (6)

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
0708 20 00	Beans ( <i>Vigna</i> spp. <i>Phaseolus</i> spp.), from 1 November to 30 April	100		60		Art. 1 (6)
0709 10 00	Globe artichokes, from 1 October to 31 December	100 (*)		30 (*)		Art. 1 (6)
0709 20 00	Asparagus, from 1 October to 31 March	100		0		Art. 1 (6)
0709 30 00	Aubergines, from 1 December to 30 April	100		_		Art. 1 (6)
0709 40 00	Celery other than celeriac, from 1 November to 31 March	100		0		Art. 1 (6)
0709 60 10	Sweet peppers	100		40		Art. 1 (6)
0709 60 99	Other peppers of the genus Capsicum or of the genus Pimenta	100		_		
0709 90 50	Fennel, from 1 November to 31 March	100		0		Art. 1 (6)
0709 90 70	Courgettes, from 1 December to 15 March	100 (*)		_		
ex 0709 90 90	Wild onions of the species <i>Muscari comosum</i> , from 15 February to 15 May	100		60		Art. 1 (6)
	Parsley, from 1 November to 31 March	100		0		
0710 80 59	Other peppers of the genus Capsicum or of the genus Pimenta	100		_		
0711 20 10	Olives for uses other than the production of oil (2)	100	10	_		
0711 30 00	Capers	100		90		Art. 1 (6)
0711 90 10	Peppers of the genus Capsicum or the genus Pimenta, other than sweet peppers	100		_		

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	С	d	e
ex 0713 50 00	Broad beans and horse beans, for sowing	100		60		Art. 1 (6)
ex 0713	Leguminous vegetables, other than those for sowing	100		_		
08021190 08021290	Almonds, whether or not shelled, other than bitter almonds	100		0	1 120	Art. 1 (5)
ex 0804 10 00	Dates, in immediate packings of a net content of 35 kg or less	100		_		
ex 0805 10	Fresh oranges	100 (*)	35 123	80 (*)		Art. 1 (5)
ex 0805 10 80	Oranges, other than fresh	100		0	1 680	Art. 1 (5)
ex 0805 20	Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids	100 (*)		80 (*)		Art. 1 (6)
<u>►C1</u> ex 0805 30 10 ◀	► <u>C1</u> Lemons, fresh ◀	100 (*)		80 (*)		Art. 1 (6)
0805 40 00	Grapefruit	80		_		
0806 10 10	Tables grapes, fresh, from 15 November to 31 July	100 (*)		_		
0807 11 00	Watermelons, from 1 April to 15 June	100		_		
0807 19 00	Melons, from 1 November to 31 May	100		50		Art. 1 (6)
0809 10 00	Apricots	100 (*)		0	2 240	Art. 1 (5)
0809 40 05	Plums, from 1 November to 15 June	100 (*)		_		
0810 10 00	Strawberries, from 1 November to 31 March	100		60		Art. 1 (6)
0810 20 10	Raspberries, from 15 May to 15 June	50				

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
ex 0810 90 85	Pomegranates	100				
ex 0810 90 85	Prickly pears	100				
ex 0812 90 20	Oranges, finely shredded, provisionally preserved	80		_		
ex 0812 90 95	Other citrus fruit, finely shredded, provisionally preserved	80		_		
0904 12 00	Pepper, crushed or ground	100		_		
0904 20 90	Peppers, crushed or ground	100		_		
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	100		_		
1209 91 90	Other vegetable seeds (3)	100		60		Art. 1 (6)
1209 99 99	Other seeds or fruit for sowing (3)	100		60		Art. 1 (6)
1211 90 30	Tonquin beans	100		_		
1212 10	Locust beans, including locust bean seeds	100		_		
ex 1302 20	Pectic substances and pectinates	25		_		
<u>M2</u> 1509 10 ◀	► <u>M2</u> Olive oil and its fractions, virgin ◀	<u>M2</u> 100 ◀	► <u>M2</u> 50 000 + 700 ◀	<u>M2</u> — ◀		
ex 2001 10 00	Cucumbers, with no added sugar	100		_		
ex 2001 20 00	Onions, with no added sugar	100		_		
2001 90 20	Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	100		_		
ex 2001 90 50	Mushrooms, with no added sugar	100		_		

		Rate of		Rate of reduction of		
CN code	Description	reduction of of customs duties (%)	Tariff quotas (tonnes)	customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
ex 2001 90 65	Olives, with no added sugar	100		_		
ex 2001 90 70	Sweet peppers, with no added sugar	100		_		
ex 2001 90 75	Salad beetroot, with no added sugar	100		_		
ex 2001 90 85	Red cabbage, with no added sugar	100		_		
ex 2001 90 96	Other, with no added sugar	100		_		
2002 10 10	Tomatoes, peeled	100		30		Art. 1 (6)
ex 2002 90	Tomato concentrate	100	4 000	0		(4)
2003 10 20	Mushrooms of the genus Agaricus provisionally preserved, completely cooked					
	— of the species <i>Psalliota</i>	100 (*)		50 (*)		Art. 1 (6)
	— other	100 (*)		60 (*)		Art. 1 (6)
2003 10 30	Other mushrooms of the genus Agaricus					
	— of the species <i>Psalliota</i>	100 (*)		50 (*)		Art. 1 (6)
	— other	100 (*)		60 (*)		Art. 1 (6)
2003 10 80	Other mushrooms	100		60		Art. 1 (6)
2003 20 00	Truffles	100	5	_		
2004 10 99	Other potatoes	100		50		Art. 1 (6)
ex 2004 90 30	Capers and olives	100		_		

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	С	d	e
2004 90 50	Peas (Pisum sativum) and green beans	100		20		Art. 1 (6)
2004 90 98	Asparagus, carrots and mixtures	100		20		Art. 1 (6)
	Other	100		50		Art. 1 (6)
2005 10 00	Homogenised vegetables:					
	Asparagus, carrots and mixtures	100		20		Art. 1 (6)
	Other	100		50		Art. 1 (6)
2005 20 20	Potatoes, thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	100		50		Art. 1 (6)
2005 20 80	Other potatoes	100		50		Art. 1 (6)
2005 40 00	Peas (Pisum sativum)	100		20		Art. 1 (6)
2005 51 00	Beans, shelled	100		50		Art. 1 (6)
2005 59 00	Other beans	20		_		
2005 60 00	Asparagus	20		_		
2005 70	Olives	100		_		
2005 90 10	Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	100		_		
2005 90 30	Capers	100		_		
2005 90 50	Globe artichokes	100		50		Art. 1 (6)
2005 90 60	Carrots	100		20		Art. 1 (6)
2005 90 70	Mixtures of vegetables	100		20		Art. 1 (6)

V 1411						
CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
2005 90 80	Other	100		50		Art. 1 (6)
2007 10 91	Homogenised preparations of tropical fruit	50		_		
2007 10 99	Other	50		_		
2007 91 90	Citrus fruit, other	50		_		
2007 99 91	Apple purée, including compotes	50		_		
2007 99 98	Other	50		_		
2008 30 51 2008 30 71 ex 2008 30 91 ex 2008 30 99	Grapefruit segments	80		_		
ex 2008 30 55 ex 2008 30 75	Mandarins (including tangerines and satsumas) finely shredded, clemen- tines, wilkings and similar	80		_		
ex 2008 30 59 ex 2008 30 79	Oranges and lemons, finely shredded	80		_		
ex 2008 30 91 ex 2008 30 99	Citrus fruit, finely shredded	80		_		
ex 2008 30 91	Citrus pulp	40		_		
2008 50 61 2008 50 69	Apricots	100		20		Art. 1 (6)
ex 2008 50 92 ex 2008 50 94 ex 2008 50 99	Apricot halves	100		50		Art. 1 (6)
ex 2008 50 92 ex 2008 50 94	Apricot pulp	100	5 160	30		
ex 2008 70 92 ex 2008 70 94	Peach (including nectarine) halves	50		_		

CN code	Description	Rate of reduction of of customs duties (%)	Tariff quotas (tonnes)	Rate of reduction of customs duties outside existing or future tariff quotas (%)	Reference quantity (tonnes)	Specific provisions
		a	b	с	d	e
ex 2008 70 99	Peach (including nectarine) halves	100		50		Art. 1 (6)
2008 92 51 2008 92 59 2008 92 72 2008 92 74 2008 92 76 2008 92 78	Mixtures of fruit	100	1 000 (5)	55		
2009 11 2009 19	Orange juice	70 (*)		_		
2009 20	Grapefruit juice	70 (*)		_		
2009 30 11 2009 30 19	Juice of all other citrus fruit	60 (*)		_		
ex 2009 30 31 ex 2009 30 39	Juice of all other citrus fruit, other than lemon juice	60		_		
ex 2204	Wine of fresh grapes	100	179 200 hl	80		
ex 2204	Wine of fresh grapes with a designation of origin	100	56 000 hl	0		Conditions laid down in Article 2
ex 2302	Brans, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants, other than maize or rice	60		_		

<sup>(\*)</sup> The rate of reduction applies only to the ad valorem customs duty.

<sup>(1)</sup> Once Community rules governing potatoes come into force, this period will be extended to 15 April and the reduction in the rate of duty applying to quantities in excess of the quota will be 50 %.

<sup>(2)</sup> Entry under this subheading is subject to the conditions laid down in the relevant Community provisions [see Articles 291 to 300 of Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 71) and subsequent amendments].

<sup>(3)</sup> This concession relates only to seeds complying with the directives on the marketing of seeds and plants.
(4) The quantity of tomato concentrate will rise to 4 000 tonnes in accordance with the following timetable: 1.1.2001 — 2 500 tonnes; 1.1.2002 — 2 875 tonnes; 1.1.2003 — 3 250 tonnes; 1.1.2004 — 3 625 tonnes; from 1.1.2005 — 4 000 tonnes.

<sup>(5)</sup> Tariff quota common to the six headings relating to mixtures of fruit.

## ANNEX II

## Designation of origin certificate

1. Exporter (Name, full address, country):	2. Number	00000	
	3. Name of the auth origin:	ority guaranteeing th	e designation of
4. Consignee (Name, full address, country):			
	5.		
	CERTIFIC <i>A</i>	TE OF DESIGNATION	N OF ORIGIN
6. Means of transport:	7. Designation of or	igin	
8. Place of unloading:			
9. Marks and numbers — number and kind of packages		10. Gross weight	11. Litres
12. Litres (in words):			
13. Certificate of the issuing authority:			
14. Customs stamp:			
	(Se	e the translation und	er No 15)

15. We hereby certify that the wine described in this certificate is wine produced within the wine district of	
The alcohol added to this wine is alcohol of vinous origin.	
16. (1)	
(1) Space reserved for additional details given in the exporting country.	

## PROTOCOL No 2

# on the arrangements applying to imports into the Community of fishery products originating in Tunisia

## Sole Article

The products listed below, originating in Tunisia, shall be imported into the Community free of customs duties

CN Code	Description
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
1604 11 00	Salmon
1604 12	Herrings
ex 1604 13 11	Sardines, of the species Sardina pilchardus in olive oil (1)
ex 1604 13 19	Sardines, of the species Sardina pilchardus other than in olive oil (1)
1604 14	Tunas, skipjak and bonito ( Sarda spp.)
1604 15	Mackerel
1604 16 00	Anchovies
1604 19 10	Salmonidae, other than salmon
1604 19 31	Fish of the genus Euthymnus, other than skipjack ( Euthymnus (Katsuwonus) pelamis)
1604 19 39	
1604 19 50	Fish of the species Orcynopsis unicolor
1604 19 91	Other
to	
1604 19 98	
1604 20	Other prepared or preserved fish:
1604 20 05	Preparations of surimi
1604 20 10	of salmon
1604 20 30	of salmonidae, other than salmon
1604 20 40	of anchovies
ex 1604 20 50	of sardines of the species Sardina pilchardus (1)
1604 20 70	of tunas, skipjack or other fish of the genus Euthymnus
1604 20 90	of other fish
1604 30	caviar and caviar substitutes
1605 10 00	Crab
1605 20	Shrimps and prawns
1605 30 00	Lobster
1605 40 00	Other crustaceans
1605 90 11	Mussels (Mytilus spp., Perna spp.), in airtight containers
	•

# **▼**<u>B</u>

CN Code	Description
1605 90 19	Other mussels
1605 90 30	Other molluses
1902 20 10	Stuffed pasta, whether or not cooked or otherwise prepared: containing more than 20 % by weight of fish, crustaceans, molluscs or other acquatic invertebrates

<sup>(1)</sup> Within the limits of a Community tariff quota of 100 tonnes common to subheadings ex 1604 13 11, ex 1604 13 19 and ex 1604 20 50.

## PROTOCOL No 3

# on the arrangements applying to imports into Tunisia of agricultural products originating in the Community

## Sole Article

The customs duties on imports into Tunisia of the products originating in the Community listed in the Annex shall not be higher than those shown in column (a) within the limits of the tariff quotas shown in column (b)

CN code	Description	Maximum customs duties (%)	Preferential tariff quotas (%)	Specific provisions
0102 10	Live bovine animals, pure-bred breeding animals	17	2 000	
0102 90	Other than pure-bred breeding animals	27	35	(*)
0105 11	Fowls of the species Gallus domesticus (day-old chicks)	43	40	
0105 12	Turkeys (day-old chicks)			
0201 20	Meat of bovine animals, fresh or chilled, other cuts with bone in	27	8 000 (1)	(*)
0201 30	Meat of bovine animals, fresh or chilled, boneless	27	8 000 (1)	(*)
0202 20	Meat of bovine animals, frozen, other cuts with bone in	27	8 000 (1)	(*)
0202 30	Meat of bovine animals, frozen, boneless	27	8 000 (1)	(*)
0207 12	Poultry not cut in pieces, frozen (fowls of the species <i>Gallus domesticus</i> )	43	400	(2)
0402 10	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %	17	9 700 (3)	(*)
0402 21	Milk and cream, not containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %	17	9 700 (³)	(*)
0402 99	Milk and cream, concentrated, other than in powder or other solid forms, whether or not with added sugar or other sweetening matter	17	9 700 (³)	(*)

CN code	Description	Maximum customs duties (%)	Preferential tariff quotas (%)	Specific provisions
		a	b	
0405	Butter and other fats and oils derived from milk; dairy spreads	35	250	(*)
0406 30	Processed cheese, not grated or powdered	27	450	(*)
0407 00	Birds' eggs, in shell, fresh, preserved or cooked	_	1 100	(2)
	— for hatching	20		
	— gamebirds' eggs	43		
	— other	43		
0602 90	Other live plants (including their roots) other than those falling within subheadings 0602 10, 0602 20, 0602 30 00, 0602 40 and 0602 90 10	43	200	

CN code	Description	Maximum customs duties (%)	Final customs duties (%)	Preferential tariff quotas (%)	Specific provisions
		a		b	
0701 10 00	Seed potatoes, fresh or chilled	15	0	16 500	(4)
0701 90	Potatoes, fresh or chilled, other than seed potatoes	4	3	16 500	(4)
0713 10 10	Peas (Pisum sativum), dried, shelled, whether or not skinned or split, for sowing	4	3	200	
0802 22 00	Hazelnuts or filberts, shelled	43	0	200	(4)
1001 10 00	Durum wheat	1	7	17 000	(*)
1001 90 00	Other than durum wheat	1	7	230 000	(*)
		17	0	230 000	( <sup>4</sup> ) ( <sup>6</sup> )
1003 00	Barley	1	7	12 000	(*)
1005 90 00	Maize (corn), other than seed	20	0	15 000	(4)
1006 30	Semi-milled or wholly milled rice, whether or not polished or glazed	27	0	4 000	(4)
1103 11	Groats and meal of wheat	4	3	300	
1103 13	Groats and meal of maize (corn)	4	.3	800	

CN code	Description	Maximum customs duties (%)	Final customs duties (%)	Preferential tariff quotas (%)	Specific provisions	
		a		b	•	
1107 10	Malt, not roasted	43		3 500		
1108 12 00	Maize (corn) starch	31	0	1 000	(4)	
1210 20	Hop cones, ground	4	-3	50		
1214 10	Lucerne (alfalfa) meal and pellets	29	0	15 000	(4)	
1502 00	Fats of bovine animals, sheep or goats, other than those falling within heading 1503	2	7	600		
1507 10	Soya bean oil, crude, whether or not degummed					
1508 10	Ground-nut oil, crude					
1511 10	Palm oil and its fractions, crude					
1512 11	Sunflower oil, crude	15	0	100 000	(*) (4)	
1512 21	Cotton-seed oil, crude					()()
1514 10	Rape, colza or mustard oil, crude					
1515 11 00	Linseed oil, crude					
1515 21	Maize (corn) oil, crude					
1511 90	Palm oil and its fractions, whether or not refined, but not chemically modified, other than crude	4	43			
1514 90	Rape, colza or mustard oil, other than crude	4	3	900		
1516 10	Animal fats and oils, and their fractions	31		300		
1701 99	Cane or beet sugar and chemically pure sucrose, other than raw sugar, not containing added flavouring our colouring matter	15		72 000	(*)	
1702 30	Glucose and glucose syrup:			650		
	Glucose containing added flavouring or colouring matter	4	3			
	— Other	2	0			

CN code	Description	Maximum customs duties (%)	Final customs duties (%)	Preferential tariff quotas (%)	Specific provisions
		a		b	•
1702 90	Sugars, including invert sugar, other than lactose, maple sugar, glucose and fructose, and their syrups			200	
	other sugars containing added flavouring or colouring matter	4	3		
	— other	2	9		
2304 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	20	0	6 000	(6)
2309 10 00	Dog or cat food, put up for retail sale	4	3	35	
2309 90 00	Other animals foods	43		2 800	
2401 10 00	Tobacco, not stemmed/stripped	2	5	2 800	

<sup>(\*)</sup> The quantities imported under the tariff quota opened by 1 are deducted from the preferential tariff quota.

(\*\*) Overall quota for the eight subheadings.

(1) The figure of 8 000 tonnes covers all four subheadings.

(2) From 1 July to end February.

(3) The figure of 9 700 tonnes covers all three subheadings.

(4) The rate will be reduced to 0 % in five equal steps between the control of (\*) The quantities imported under the tariff quota opened by Tunisia within the WTO framework under the current access arrangements

The rate will be reduced to 0 % in five equal steps between 1 January 2001 and 1 January 2005.

Additional quota to the existing one subject to customs duties of 17 %.

## PROTOCOL No 4

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

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## **▼**<u>M3</u>

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#### TITLE I

#### GENERAL PROVISIONS

#### Article 1

#### **Definitions**

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or in Tunisia 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 Tunisia;
- (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 Tunisia;
- (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;

- '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.

#### 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 Tunisia:
- (a) products wholly obtained in Tunisia within the meaning of Article 5;
- (b) products obtained in Tunisia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Tunisia 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, Tunisia and, on the other hand, the EEA EFTA States (Iceland, Liechtenstein and Norway).

## 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 >M5
Switzerland (including Liechtenstein) (1), Iceland, Norway,
$▶$ M5 — $\blacktriangleleft$ 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.

<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.

- 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, 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.
- 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.
- 4a. For the purpose of implementing Article 2(1)(b), working or processing carried out in Morocco, Algeria or Tunisia shall be considered as having been carried out in the Community when the products obtained undergo subsequent working or processing in the Community. Where pursuant to this provision the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the Community only if the working or processing goes beyond the operations referred to in Article 7.
- 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 Tunisia 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 Tunisia, 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 Tunisia**

- 1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Tunisia if they are obtained there, incorporating materials originating in ►M5 ✓ Switzerland (including Liechtenstein) (¹), Iceland, Norway, ►M5 ✓ Turkey or in the Community, provided that the working or processing carried out in Tunisia 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 Tunisia 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, provided that the working or processing carried out in Tunisia 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 Tunisia does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Tunisia 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 Tunisia.
- 4. Products originating in one of the countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in Tunisia shall retain their origin if exported into one of these countries.
- 4a. For the purpose of implementing Article 2(2)(b), working or processing carried out in the Community, in Morocco or Algeria shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 7.
- 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;

<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.

## **▼**<u>M3</u>

(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 Tunisia 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).

Tunisia 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 Tunisia:
- (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 Tunisia 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;

## **▼**<u>M3</u>

- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (i)
- 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 Tunisia;
- (b) which sail under the flag of a Member State of the Community or of Tunisia;
- (c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of Tunisia, 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 Tunisia 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 Tunisia;

and

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

## 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.

## 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;

- 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;
- 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 Tunisia on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### Article 8

## Unit of qualification

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
- 2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### Article 9

## Accessories, spare parts and tools

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

#### Article 10

#### Sets

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

#### **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 Tunisia.
- 2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Tunisia to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
- (a) the returning goods are the same as those exported;

and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
- 3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Tunisia on materials exported from the Community or from Tunisia and subsequently re-imported there, provided:
- (a) the said materials are wholly obtained in the Community or in Tunisia or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

- (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 Tunisia 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 Tunisia. 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 Tunisia 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 Tunisia, 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 Tunisia 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 Tunisia or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

- 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 Tunisia 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 Tunisia 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 Tunisia;
- (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

- (a) Non-originating materials used in the manufacture of products originating in the Community, in Tunisia or in one of the other countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Tunisia 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 Tunisia 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.

6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in the Community or Tunisia without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4.

#### **▼** M4

- 7. Notwithstanding paragraph 1, Tunisia may, except for products falling within Chapters 1 to 24 of the Harmonised System, apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:
- (a) a 4 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in Tunisia;
- (b) an 8 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in Tunisia.

#### **▼** M6

This paragraph shall apply until 31 December 2015 and may be reviewed by common accord.

#### **▼**<u>M3</u>

#### TITLE V

#### PROOF OF ORIGIN

#### Article 16

#### General requirements

- 1. Products originating in the Community shall, on importation into Tunisia, and products originating in Tunisia 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.

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## 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 this 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 Tunisia in the following cases:
- if the products concerned can be considered as products originating in the Community, or in Tunisia, 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 other 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;
- if the products concerned can be considered as products originating in the Community or in Tunisia, with application of the cumulation referred to in Articles 3(4a) and 4(4a), and fulfil the other requirements of this Protocol.

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

#### 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 demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.
- 2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.
- 3. For the implementation of paragraphs 1 and 2, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.
- 4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.
- 5. Movement certificates EUR.1 or EUR-MED issued retrospectively shall be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY'

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

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

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

#### 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 Tunisia, 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 Tunisia. 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.

#### 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 Tunisia, 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 other 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;
- if the products concerned may be considered as products originating in the Community or in Tunisia, with application of the cumulation referred to in Articles 3(4a) and 4(4a), and fulfil the other requirements of this Protocol.
- 3. An invoice declaration EUR-MED may be made out if the products concerned may be considered as products originating in the Community, in Tunisia 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 other 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 other 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.
- 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.

#### 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 this 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.

#### 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 27a

#### Supplier's declaration

- 1. When a movement certificate EUR.1 is issued, or an invoice declaration is made out, in the Community or Tunisia for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the Community which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for these goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the Community by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the Community or Tunisia and fulfil the other requirements of this Protocol.

- 3. A separate supplier's declaration shall, except in cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex V on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
- 4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the Community is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods, hereinafter referred to as a 'long-term supplier's declaration'.

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex VI and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by this declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

- 5. The supplier's declaration referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where it is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
- 6. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

#### Article 28

#### **Supporting documents**

The documents referred to in Articles 17(3), 22(5) and 27a(6) 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 Tunisia or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol and that the information given in a supplier's declaration is correct, 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 Tunisia where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in the Community or in Tunisia, issued or made out in the Community or in Tunisia, 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 Tunisia in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;
- (e) appropriate evidence concerning working or processing undergone outside the Community or Tunisia by application of Article 12, proving that the requirements of that Article have been satisfied;
- (f) supplier's declaration proving the working or processing undergone in the Community, Tunisia, Morocco or Algeria by materials used, made out in one of these countries.

#### Article 29

## Preservation of proof of origin, supplier's declarations 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).
- 2a. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27a(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 27a(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration

- 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.

#### 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 Tunisia 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 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 Association Committee at the request of the Community or of Tunisia. When carrying out this review, the Association 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 Tunisia 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 or supplier's declarations.
- 2. In order to ensure the proper application of this Protocol, the Community and Tunisia 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 or the supplier's declarations 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 Tunisia or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

#### Article 33a

#### Verification of supplier's declarations

- 1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration and invoice(s), delivery note(s) or other commercial documents concerning goods covered by this declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form for the request for verification.

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

- 3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
- 4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

#### Article 34

#### Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 33 and 33a 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 Association 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.

#### **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 Tunisia 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 Tunisia 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 Tunisia, 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. Tunisia 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.

#### 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 Tunisia 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 Tunisia:
  - (a) products wholly obtained in Tunisia;
  - (b) products obtained in Tunisia, 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 'Tunisia' 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 Association Council may decide to amend the provisions of this Protocol.

#### Article 40

#### Transitional provision for goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in the Community or in Tunisia 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.

#### 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.

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

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

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

#### Example:

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

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

#### Example:

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

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

#### Example:

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

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

#### Note 4:

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

#### Note 5

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

The following are the basic textile materials:
— silk,
— wool,
— coarse animal hair,
— fine animal hair,
— horsehair,
— cotton,
- paper-making materials and paper,
— flax,
— true hemp,
— jute and other textile bast fibres,
— sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,

artificial man-made filaments,

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

#### Example:

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

#### Example:

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

#### Example:

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

#### Example:

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

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

#### Note 6:

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

#### Example:

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

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

#### Note 7

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
  - (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;

- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:
  - (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation;
  - (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
  - (1) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;

- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 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.

#### 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 confers originat	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which:  - all the materials of Chapter 4 used are wholly obtained,  - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and  - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5		Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which:  - all the materials of Chapter 6 used are wholly obtained, and  - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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	
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	

HS heading	Description of product	Working or processing, carried out on confers origina	
(1)	(2)	(3)	or (4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	<ul> <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 foodstuffs for human consumption</li> </ul>	Manufacture from materials of any heading, except that of the product	
	Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which:  - all the materials of Chapter 2 used are wholly obtained, and  - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which:  - all the materials of Chapters 2 and 4 used are wholly obtained, and  - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture:  - from animals of Chapter 1, and/or  - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
(1)	(2)	(3)	or	(4)
Chapter 18	Cocoa and cocoa preparations	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
	– Malt extract	Manufacture from cereals of Chapter 10		
	- Other	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:			
	Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained		

<b>▼</b> <u>M3</u>				
	HS heading	Description of product	Working or processing, carried out on confers originat	
	(1)	(2)	(3)	or (4)
		Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which:  - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and  - all the materials of Chapters 2 and 3 used are wholly obtained	
	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture:  - from materials of any heading, except those of heading 1806,  - in which all the cereals and flour (except durum wheat and Zea indurata maize, and their derivatives) used are wholly obtained, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
	ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
	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	

HS heading	Description of product	Working or processing, carried out on confers origination	
(1)	(2)	(3)	or (4)
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	
x 2008	Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfer- mented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
x Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which all the chicory used is wholly obtained	

HS heading	Description of product	Working or processing, carried out of confers original		
(1)	(2)	(3)	or	(4)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used		
	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005		
2106	Food preparations not elsewhere specified or included	Manufacture:  - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture:  - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and  - in which all the fruit juice used (except that of pineapple,		

HS heading	Description of product	Working or processing, carried out on confers origina	
(1)	(2)	(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture:  - from materials of any heading, except heading 2207 or 2208, and  - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture:  - from materials of any heading, except heading 2207 or 2208, and  - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which:  - all the cereals, sugar or molasses, meat or milk used are originating, and  - all the materials of Chapter 3 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on confers origina		ateria
(1)	(2)	(3)	or (4)	)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
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		

HS heading	Description of product	Working or processing, carried out on confers originat		terials
(1)	(2)	(3)	or (4)	
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (²) or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (²) or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
(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		

HS heading	Description of product	Working or processing, carried out on confers originat	
(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 material 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 th value of all the material used does not exceed 40 % of the ex-works price of th 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 tetra- borate pentahydrate	Manufacture in which the value of all the material 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 th value of all the material used does not exceed 40 % of the ex-works price of th product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	used does not exceed 40 %
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	Internal ethers and their halo- genated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
	– – Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	<ul> <li>Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> </ul>	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
	Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture:  - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	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	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:  - sodium nitrate  - calcium cyanamide  - potassium sulphate  - magnesium potassium sulphate	Manufacture:  - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

HS heading	Description of product	Working or processing, carried out on confers originat	
(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	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except:  - hydrogenated oils having the character of waxes of heading 1516,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		<ul> <li>fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and</li> </ul>	
		- 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	
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

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
3505	Dextrins and other modified starches (for example, preg- elatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ <u>M3</u>				
	HS heading	Description of product	Working or processing, carried out on confers originat	
	(1)	(2)	(3)	or (4)
		- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	ex 3801	Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
		Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
(1)	(2)	(3)	or	(4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising 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		
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		

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
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> <li>The following of this heading:</li> <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> </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
	Sorbitol other than that of heading 2905      Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts		
	Ion exchangers		
	Getters for vacuum tubes		
	Alkaline iron oxide for the purification of gas		
	Ammoniacal gas liquors and spent oxide produced in coal gas purification		
	Sulphonaphthenic acids, their water-insoluble salts and their esters		
	Fusel oil and Dippel's oil		
	Mixtures of salts having different anions		
	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which:  - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5)	
	– Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other:		
	Addition homopolymeri- sation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which:  - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– – Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which:  - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
	Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (6)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	

HS heading	Description of product	Working or processing, carried out on confers original	
(1)	(2)	(3)	or (4)
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	
ex 4302	Tanned or dressed furskins, assembled:		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-as- sembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	

HS heading	Description of product	Working or processing, carried out on confers original	
(1)	(2)	(3)	or (4)
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
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	

HS heading	Description of product	Working or processing, carried out on confers originati	
(1)	(2)	(3)	or (4)
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading	Description of product	Working or processing, carried out or confers origina		g materials,
(1)	(2)	(3)	or	(4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	l l	
4910	Calendars of any kind, printed, including calendar blocks:			
	Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	l l	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	l l	

HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
(1)	(2)	(3)	or	(4)
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):  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - other natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper-making materials		
5007	Woven fabrics of silk or of silk waste:			
	Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		
		<ul> <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>		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on	
	Description of product	confers origina	ting status
(1)	(2)	(3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (7):  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	Incorporating rubber thread	Manufacture from single yarn (7)	
	- Other	Manufacture from (7):	
		<ul> <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> <li>or</li> </ul>	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on confers origina		naterials, which
(1)	(2)	(3)	or (4	4)
5204 to 5207	Yarn and thread of cotton	Manufacture from (7):  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,		
		chemical materials or textile pulp, or     paper-making materials		
5208 to 5212	Woven fabrics of cotton:			
	- Incorporating rubber thread	Manufacture from single yarn (7)		
	- Other	Manufacture from (7):		
		<ul><li>coir yarn,</li><li>natural fibres,</li><li>man-made staple fibres, not</li></ul>		
		carded or combed or otherwise prepared for spinning,		
		chemical materials or textile pulp, or     paper		
		or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:			
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (7):  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or (4)	
		<ul> <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	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	Incorporating rubber thread	Manufacture from single yarn (7)		
	- Other	Manufacture from (7):		
		- coir yarn,		
		– jute yarn,		
		– natural fibres,		
		<ul> <li>man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> </ul>		
		chemical materials or textile pulp, or		
		– paper		
		or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<ul> <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</li> </ul>		
		pulp, or  – paper-making materials		
	1	•	1	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7):	
		:	
		<ul><li>coir yarn,</li><li>natural fibres,</li></ul>	
		man-made staple fibres, not carded or combed or otherwise prepared for spinning,	
		chemical materials or textile pulp, or	
		– paper	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7):  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or	
		pulp, of  paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	

HS heading	Description of product	Working or processing, carried out on confers originat		ating materials, which
(1)	(2)	(3)	or	(4)
	- Other	Manufacture from ( <sup>7</sup> ):		
		- coir yarn,		
		- natural fibres,		
		man-made staple fibres, not carded or combed or otherwise prepared for spinning,		
		chemical materials or textile pulp, or		
		– paper		
		or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
ex Chapter 56	Wadding, felt and non-wovens;	Manufacture from (7):		
ex enapter 50	special yarns; twine, cordage, ropes and cables and articles thereof; except for:	- coir yarn,		
		- natural fibres.		
		- chemical materials or textile pulp, or		
		<ul> <li>paper-making materials</li> </ul>		
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	- Needleloom felt	Manufacture from (7):		
		- natural fibres, or		
		chemical materials or textile pulp		
		However:		
		polypropylene filament of heading 5402,		
		- polypropylene fibres of heading 5503 or 5506, or		
		- polypropylene filament tow of heading 5501,		
		of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product		

	of product	confers originating statu	18
(3)		or	(4)
bres, e staple fibres mad	from case	e fibres made	
	nd cord, textile yarn, and strip leading 5404 or ated, coated, ned with rubber		
e from rubber threat textile covered	, <u> </u>		
ibres, not carded	combed processed – chemical pulp, or	ot carded or otherwise nning, als or textile	
bres, e staple fibres, no or combed e processed for	read, strip or d with metal carded otherwise spinning, chemical pulp, or	e fibres, not combed or cessed for lals or textile	
bres, e staple fibres, nor combed of processed for	chenille yarn carded otherwise spinning,	e fibres, not combed or cessed for	
b e	5404 or 5405, than those of and gimped chenille yarn chenille yarn);  - natural fil - man-made carded otherwise spinning, - chemical pulp, or	res, staple or pro materia	res, staple fibres, not or combed or

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	HS heading	Description of product	Working or processing, carried out on confers originat	
	(1)	(2)	(3)	or (4)
	Chapter 57	Carpets and other textile floor coverings:		
		- Of needleloom felt	Manufacture from (7):  - natural fibres, or  - chemical materials or textile pulp  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501,  of which the denomination in all	
			or which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
		- Of other felt	Manufacture from (7):  - natural fibres, not carded or combed or otherwise processed for spinning, or  - chemical materials or textile pulp	
		- Other	Manufacture from (7):  - coir yarn or jute yarn,  - synthetic or artificial filament yarn,  - natural fibres, or  - man-made staple fibres, not carded or combed or otherwise processed for spinning  Jute fabric may be used as a backing	
	ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
		- Combined with rubber thread	Manufacture from single yarn (7)	

HS heading	Description of product	Working or processing, carried out or confers origina		ating material
(1)	(2)	(3)	or	(4)
	- Other	Manufacture from (7):		
		<ul> <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>		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for	Manufacture from yarn		

HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
(1)	(2)	(3)	ог	(4)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:			
	Containing not more than 90 % by weight of textile materials	Manufacture from yarn		
	– Other	Manufacture from chemical materials or textile pulp		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (7)		
5905	Textile wall coverings:			
	Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	– Other	Manufacture from (7):		
		<ul> <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>		

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

HS heading	Description of product	Working or processing, carried out on confers originat		ing materials, which
(1)	(2)	(3)	or	(4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:			
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric		
	- Other	Manufacture from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310		
	- Woven fabrics, of a kind commonly used in 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	Manufacture from (7):  - coir yarn,  - the following materials:  - yarn of polytetrafluoroethylene (8),  - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,  - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid,  - monofil of polytetrafluoroethylene (8),  - yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide),  - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8),  - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,		

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

HS heading	Description of product	Working or processing, carried out on confers originat	non-origin	ating materials, which
(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 (9) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (9) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from unbleached single yarn (7) (9) or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)		
	- Other	Manufacture from unbleached single yarn (7) (9) or  Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat		
		setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:			

HS heading	Description of product	Working or processing, carried out or confers origina		ng material
(1)	(2)	(3)	or	(4)
	– Embroidered	Manufacture from yarn (9)		
		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 (°)		
	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (9) or		
		Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)		
	- Interlinings for collars and	Manufacture:		
	cuffs, cut out	from materials of any heading, except that of the product, and		
		<ul> <li>in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>		
	- Other	Manufacture from yarn (9)		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	l l	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	- Of felt, of nonwovens	Manufacture from (7):		
		- natural fibres, or		
		<ul> <li>chemical materials or textile pulp</li> </ul>		
	- Other:			
	– Embroidered	Manufacture from unbleached single yarn (9) (10)		
		or		
		Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product		
	Other	Manufacture from unbleached single yarn (9) (10)		

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	HS heading	Description of product	Working or processing, carried out on confers originat		materials, which
	(1)	(2)	(3)	or	(4)
	6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (7):  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for spinning, or  - chemical materials or textile pulp		
	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
		- Of non-wovens	Manufacture from (7) (9):  – natural fibres, or  – chemical materials or textile pulp		
		– Other	Manufacture from unbleached single yarn (7) (9)		
	6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
	ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		

### **▼** M3

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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	
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	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards (11)	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers origina	
(1)	(2)	(3)	or (4)
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	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110	
		Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110	
		Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers original	
(1)	(2)	(3)	or (4)
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	
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	

HS heading	Description of product	Working or processing, carried out on confers originat		ng materials, which
(1)	(2)	(3)	or	(4)
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		
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		

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

### **▼** M3

HS heading	Description of product	Working or processing, carried out on confers originati	non-originating ng status	g materials, which
(1)	(2)	(3)	or	(4)
7601	Unwrought aluminium	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or  Manufacture by thermal or elec-		
7602	Aluminium waste or scrap	trolytic treatment from unalloyed aluminium or waste and scrap of aluminium  Manufacture from materials of any heading, except that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture:  - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and		
		in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 77	Reserved for possible future use in the HS			
ex Chapter 78	Lead and articles thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7801	Unwrought lead:			
	- Refined lead	Manufacture from 'bullion' or 'work' lead		
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		

HS heading	Description of product	Working or processing, carried out on confers originat		materials, wh
(1)	(2)	(3)	or	(4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product		
Chapter 81	Other base metals; cermets; articles thereof:			
	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except that of the product		

HS heading	Description of product	Working or processing, carried out on confers origina	
(1)	(2)	(3)	or (4)
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
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	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product (12)	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

### **▼** M3

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	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	

HS heading	Description of product	Working or processing, carried out on confers originat	
(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:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on confers originat	
(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:		

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

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

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

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		<ul> <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>	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-telegraphy, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	eading Description of product Working or processing, carried out on non-originating material confers originating status			
(1)	(2)	(3)	or (4)	
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8542	Electronic integrated circuits and microassemblies:			
	- Monolithic integrated circuits	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or  The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
	- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, whe		
(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 electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat	
(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:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	With reciprocating internal combustion piston engine of a cylinder capacity:		
	Not exceeding 50 cm <sup>3</sup>	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	Exceeding 50 cm <sup>3</sup>	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

F	HS heading	Description of product	Working or processing, carried out on non-originating material confers originating status	
	(1)	(2)	(3)	or (4)
		- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which to value of all the materi used does not exceed 30 of the ex-works price of to product
			<ul> <li>the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	
ex 8	3712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which t value of all the materi- used does not exceed 30 of the ex-works price of t product
8	8715	Baby carriages and parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which value of all the materiused does not exceed 30 of the ex-works price of product
8	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which to value of all the materiused does not exceed 30 of the ex-works price of product
ex (	Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which value of all the materi used does not exceed 40 of the ex-works price of product
ex 8	8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which value of all the materi used does not exceed 40 of the ex-works price of product
8	3805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which value of all the materiused does not exceed 30 of the ex-works price of product

HS heading	Description of product	Working or processing, carried out on confers originati	
(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 polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and  - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or (4)	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture:  - from materials of any heading, except that of the product,  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9015	Surveying (including photogram- metrical surveying), hydro- graphic, oceanographic, hydro- logical, 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		

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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:		
	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in white value of all the in used does not excee of the ex-works price product
	- Other	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in whi value of all the m used does not exceed of the ex-works price product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in white value of all the mused does not exceed of the ex-works price product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in whi value of all the mused does not exceed of the ex-works price product

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, whe confers originating status	
(1)	(2)	(3)	or (4)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instru- ments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on	
(1)	(2)	confers originat	or (4)
(1)	(2)	(3)	(4)
9109	Clock movements, complete and assembled	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on confers originat	
(1)	(2)	(3)	or (4)
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:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		<ul> <li>the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	
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	

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or (4)	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product		
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product		

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

  (11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.

  (12) This rule shall apply until 31.12.2005.

#### ANNEX IIIa

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

## **Printing instructions**

- 1. Each form shall measure  $210 \times 297$  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  $25 \text{ g/m}^2$ . It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- 2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

# MOVEMENT CERTIFICATE

1.	Exporter (Name, full address, country)	EUR.1 No A 000.000				
			Se	ee notes overleaf befo	re comple	eting this form.
		2.	Certificate use	d in preferential trad	e betwee	en
				an		
3.	Consignee (Name, full address, country) (Optional)			propriate countries, groups of countries or territories)		
		4.	Country, group territory in whic considered as	ch the products are		untry, group of countries or itory of destination
6.	Transport details (Optional)	7.	Remarks	l		
8.	Item number; Marks and numbers; Number and k Description of goods	ind (	of packages (1);	9. Gross mass (kg) other measure (i m³, etc.)		10. Invoices (Optional)
11.	CUSTOMS ENDORSEMENT			12. DECLARATION	BY THE	EXPORTER
	Declaration certified  Export document (²)  Form	,, ,,	Stamp I			re that the goods described as required for the issue of this
	(Place and date)				(Pla	ce and date)
	(Signature)				(5	Signature)
(¹) (²)	If goods are not packed, indicate number of articles or state Complete only where the regulations of the exporting countri					

# **▼** <u>M3</u>

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

## NOTES

- 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.

# **▼**<u>M3</u>

# APPLICATION FOR A MOVEMENT CERTIFICATE

Exporter (Name, full address, country)	EUR.1 No A 000.000			
	See notes overleaf before completing this form.			
	2. Application for a certificate to be used in preferential trade between			
	and			
Consignee (Name, full address, country)     (Optional)	(Insert appropriate countries or groups of countries or territories)			
	Country, group of countries or territory in which the products are considered as originating     Country, group of countries or territory of destination			
6. Transport details (Optional)	7. Remarks			
Item number; Marks and numbers; Number and Description of goods	kind of packages (¹), 9. Gross mass (kg) or other measure (litres, m³, etc.) 10. Invoices (Optional)	_		
(¹) If goods are not packed, indicate number of articles or state				

# **DECLARATION BY THE EXPORTER**

i, the undersigned, exporter	of the goods described overlear,
DECLARE	that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY	as follows the circumstances which have enabled these goods to meet the above conditions:
SUBMIT	the following supporting documents (1):
UNDERTAKE	to submit, at the request of the appropriate authorities, any supporting evidence which these authorities ma require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspectio of my accounts and to any check on the processes of manufacture of the above goods, carried out by the sai 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.

#### ANNEX IIIb

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

## **Printing instructions**

- 1. Each form shall measure  $210 \times 297$  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  $25 \text{ g/m}^2$ . It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- 2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

# MOVEMENT CERTIFICATE

1.	Exporter (Name, full address, country)	EUR-MED No A 000.000				
			Se	ee notes overleaf befo	re comple	eting this form.
		2.	Certificate use	d in preferential trac	le betwee	en
				ar	nd	
3.	Consignee (Name, full address, country) (Optional)		(Insert ap	propriate countries, g	roups of c	countries or territories)
		4.	Country, group territory in whi considered as	o of countries or ch the products are originating		untry, group of countries or ritory of destination
6.	Transport details (Optional)	7	Remarks			
0.	Transport details (Optional)	, . 	Remarks			
				pplied withountry/countries)		
				n applied. appropriate box)		
8.	Item number; Marks and numbers; Number and k Description of goods	ind o	of packages (¹);	9. Gross mass (kg other measure ( m³, etc.)		10. Invoices (Optional)
11	CUSTOMS ENDORSEMENT			12. DECLARATION	I DV TUE	EVPORTER
11.	Declaration certified			I, the undersign	ed, decla	re that the goods described as required for the issue of this
	Export document (²)		, <b>-</b> ,	certificate.	Condition	is required for the local of the
	Of	1	Stamp			
	(Plans and data)				(Pla	ice and date)
	(Place and date) (Signature)				(5	Signature)
(¹)	If goods are not packed, indicate number of articles or state					

# **▼** <u>M3</u>

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

## NOTES

- 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.

# APPLICATION FOR A MOVEMENT CERTIFICATE

1.	Exporter (Name, full address, country)	EUR-MED No A 000.000				
			S	ee notes overleaf befo	ore comple	eting this form.
		2.	Application fo	r a certificate to be ι	sed in pr	eferential trade between
					nd	
3.	Consignee (Name, full address, country) (Optional)		(Insert app	propriate countries or	groups of	countries or territories)
		4.	territory in wh	p of countries or ich the products d as originating	5. Cou	untry, group of countries or itory of destination
6.	Transport details (Optional)	7.	Remarks			
			Cumulation a (name of the c	pplied withountry/countries)		
				n applied. e appropriate box)		
8.	Item number; Marks and numbers; Number and I Description of goods	kind (	of packages (1),	Gross mass (kg other measure m³, etc.)		10. Invoices (Optional)
(1)	If goods are not packed, indicate number of articles or state	e 'in b	oulk' as appropriate.			

# **DECLARATION BY THE EXPORTER**

t, the undersigned, exporter of the goods described overlear,				
DECLARE	that the goods meet the conditions required for the issue of the attached certificate;			
SPECIFY	as follows the circumstances which have enabled these goods to meet the above conditions:			
SUBMIT	the following supporting documents (¹):			
UNDERTAKE	to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;			
REQUEST	the issue of the attached certificate for these goods.			
	(Place and date)			
	(Signature)			

<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.

#### 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.

## **▼**<u>M5</u>

#### Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение  $\mathbb{N}_2$  ... (1)) декларира, че освен където *ясно* е отбелязано друго, тези продукти са с ... преференциален произход (2).

## Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera  $n^o \dots (1)$ ) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial  $\dots (2)$ .

#### Czech version

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

#### Danish version

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

#### German version

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

#### Estonian version

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

#### Greek version

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

#### English version

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

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

<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'.

## **▼** M5

#### French version

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

#### Italian version

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

#### Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... (¹)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... (²).

#### Lithuanian version

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

#### Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... (¹)) kijelentem, hogy eltérő jelzés hiányábanaz áruk kedvezményes ... (²) származásúak.

#### Maltese version

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

#### Dutch version

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

#### Polish version

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

#### Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ... (¹)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... (²).

#### Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ... ( $^{1}$ )) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... ( $^{2}$ ).

#### Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št  $\dots$  ( $^1$ )) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno  $\dots$  ( $^2$ ) poreklo.

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

<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'.

# **▼**<u>M5</u>

Slovak version

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

Finnish version

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

Swedish version

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

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريـ الجمركـي رقـم .....(1)) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منأ تغضيلي من ......(2).

▼ <u>M3</u>	
	(Place and date)
	(4)
	(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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

<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.

#### 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.

#### **▼** M5

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...  $(^1)$ ) декларира, че освен където *ясно* е отбелязано друго, тези продукти са с ... преференциален произход  $(^2)$ .

- cumulation applied with Tunisia
- no cumulation applied (3)

Spanish version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

Czech version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

Danish version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ( $^1$ )) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... ( $^2$ ) Ursprungswaren sind.

- cumulation applied with Tunisia
- no cumulation applied (3)

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

<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.

# **▼** M5

#### Estonian version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Greek version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

#### English version

The exporter of the products covered by this document (customs authorization No ...  $(^1)$ ) declares that, except where otherwise clearly indicated, these products are of ...  $(^2)$  preferential origin.

- cumulation applied with Tunisia
- no cumulation applied (3)

#### French version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

# Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n ...  $(^1)$ ) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...  $(^2)$ .

- cumulation applied with Tunisia
- no cumulation applied (3)

## Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... (¹)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... (²).

- cumulation applied with Tunisia
- no cumulation applied (3)

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

<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.

# **▼** M5

#### Lithuanian version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Hungarian version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Maltese version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Dutch version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

# Polish version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

## Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira  $n^0$ .... (¹)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... (²).

- cumulation applied with Tunisia
- no cumulation applied (3)

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

<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.

# **▼**<u>M5</u>

#### Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...  $(^1)$ ) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...  $(^2)$ .

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št  $\dots$  ( $^1$ )) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno  $\dots$  ( $^2$ ) poreklo.

- cumulation applied with Tunisia
- no cumulation applied (3)

#### Slovak version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

# Finnish version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

# Swedish version

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

- cumulation applied with Tunisia
- no cumulation applied (3)

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

<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.

# **▼**<u>M5</u>

Arabic version (1) (2)

	يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريــح الجمركــي رقـم(1)) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تغضيلي من(2).
	— cumulation applied with Tunisia
	— no cumulation applied (3)
<u>M3</u>	(4)
	(Place and date)

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.

#### ANNEX V

## SUPPLIER'S DECLARATIONS

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

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

# SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the Community, Algeria, Morocco or Tunisia without having obtained preferential origin status

1.	The following materials which do not originate in the Community, Algeria, Morocco or Tunisia have been used in the Community, Algeria, Morocco or Tunisia to produce these goods:

Description of the goods supplied (1)	Description of non- originating materials used	Heading of non-originating materials used (²)	Value of non-originating materials used (²) (³)
		Total	

- 2. All the other materials used in the Community, Algeria, Morocco or Tunisia to produce these goods originate in the Community, Algeria, Morocco or Tunisia; materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.
- 3. The following goods have undergone working or processing outside the Community, Algeria, Morocco or Tunisia in accordance with Article 12 of Protocol 4 or 6 to the Agreements between the Community and each of these countries and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside the Community, Algeria, Morocco or Tunisia (4)
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script)

## **▼** M3

(¹) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non originating materials to the same extent, the supplier must clearly differentiate them.

#### Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in these columns should only be given if they are necessary.

#### Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from the Community which has been obtained there by weaving non-originating yarn, it is sufficient for the Community supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

- (3) 'Value of materials' means the customs value at the time of importation of the non originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community, Algeria, Morocco or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
- (4) 'Total added value' shall mean all costs accumulated outside the Community, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the Community, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.

# ANNEX VI

## LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

# LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the Community, Algeria, Morocco or Tunisia without having obtained preferential originating status

	the undersigned, supplier	•	by this document, which	are regularly supplied to	
1.	The following materials which do not originate in the Community, Algeria, Morocco, or Tunisia or the Community have been used in the Community, Algeria, Morocco or Tunisia to produce these goods:				
	Description of the goods supplied (²)	Description of non- originating materials used	Heading of non-originating materials used (3)	Value of non-originating materials used (³) (⁴)	
			Total		
2.	All the other materials used in the Community, Algeria, Mor		Morocco or Tunisia to produ	ce these goods originate in	
3.	The following goods have undergone working or processing outside the Community, Algeria, Morocco or Tunisia n accordance with Article 12 of Protocol 4 or 6 to the Agreement between the Community and each of these countries and have acquired the following total added value there:				
	Description of the goods supplied		Total added value acquired outside the Community, Algeria, Morocco or Tunisia (5)		

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This declaration is valid for all subsequent consignmen	ts of these goods dispatched
from	
to	( <sup>6</sup> ).
undertake to informs no longer valid.	(¹) immediately if this declaration
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script)

- (1) Name and address of the customer.
- (2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

#### Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(3) The indications requested in these columns should only be given if they are necessary.

#### Examples:

- The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from the Community which has been obtained there by weaving non-originating yarn, it is sufficient for the Community supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
- A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.
- (4) 'Value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community, Algeria, Morocco or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
- (5) 'Total added value' shall mean all costs accumulated outside the Community, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the Community, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.
- (6) Insert dates. The period of validity of the long term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long term supplier's declaration is made out.

## JOINT DECLARATION

# concerning the Principality of Andorra

- Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Tunisia as originating in the Community within the meaning of the Agreement.
- 2. Protocol 4 shall apply, *mutatis mutandis*, for the purpose of defining the originating status of the abovementioned products.

# JOINT DECLARATION

# concerning the Republic of San Marino

- 1. Products originating in the Republic of San Marino shall be accepted by Tunisia as originating in the Community within the meaning of the Agreement.
- 2. Protocol 4 shall apply, *mutatis mutandis*, for the purpose of defining the originating status of the abovementioned products.

#### PROTOCOL No 5

# on mutual assistance in customs matters between the administrative authorities

## Article 1

#### **Definitions**

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean any statutory or regulatory provision applicable in the territory of the Contracting Parties governing the import, export, transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control adopted by the Parties concerned;
- (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 any data relating to an identified or identifiable natural person.

#### Article 2

# Scope

- 1. The Contracting Parties shall assist each other, within their areas of responsibility, according to the procedures and under the conditions laid down in this Protocol, with a view to the prevention, investigation and detection of operations that contravene customs legislation.
- 2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of judicial authorities, unless those authorities so agree.

## Article 3

## Assistance on request

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, in particular information regarding detected or projected operations which contravene or would contravene such legislation.

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- 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 applying to the goods.
- 3. At the request of the applicant authority, the requested authority shall undertake surveillance, in accordance with its own legislation, of:
- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations which contravene customs legislation;
- (b) places where stocks of goods have been assembled in such a way that there are reasonable grounds for supposing that they are intended as supplies for operations contrary to the legislation of the other Contracting Parties;
- (c) movements of goods notified as possibly involving operations that contravene customs legislation;
- (d) means of transport for which there are reasonable grounds for believing that they have been, are or may be, used for the purpose of contravening customs legislation.

#### Article 4

## Spontaneous assistance

The Contracting Parties shall provide each other, 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 contravene or which they believe to be contravention of such legislation and which may be of interest to the other Contracting Parties,
- new means or methods employed in realising such operations,
- goods known to be involved in operations contracting customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations which contravene customs legislation,
- means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

## Article 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 any document,
- to notify any decision,

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

#### Article 6

# Form and substance of requests for assistance

- 1. Requests pursuant to this Protocol shall be made in writing. Documents deemed useful to help respond to such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
- 2. Requests pursuant to paragraph 1 shall include the following information:
- (a) the applicant authority making the request;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the laws, rules and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
- (f) a summary of the relevant facts 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 such authority.
- 4. If a request does not met the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

#### Article 7

# **Execution of requests**

- 1. In order to comply with a request for assistance, the requested authority shall proceed, within its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall apply also to the administrative department to which the request has been addressed by the requested authority when the latter cannot act on its own
- 2. Requests for assistance shall be excecuted in accordance with the laws, rules and other legal instruments of the requested Contracting Party.
- 3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the operations contravening or likely to contravene 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 within 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 computerised information produced in any form for the same purpose.

## Article 9

## Exceptions to the obligation to provide assistance

- 1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:
- (a) be likely to prejudice Tunisia's sovereignty or that of a Member State of the Community whose assistance has been requested pursuant to this Protocol; or

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- (b) be likely to prejudice their public policy, security or other essential interests; or
- (c) involve legislation other than customs legislation; or
- (d) violate an industrial, commercial or professional secret.
- 2. Where the applicant authority asks for assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall then be left to the requested authority to decide how to respond to such a request.
- 3. If assistance is denied, the decision and the reasons therefor must be notified to the applicant authority without delay.

#### Article 10

# Obligation to observe confidentiality

- 1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to like information under the relevant legislation of the Contracting Party which received it and the corresponding provisions applying to the Community authorities.
- 2. Personal data may be communicated only where the level of protection granted to persons laid down in the legislation of the Contracting Parties is equivalent. The Contracting Parties must ensure at least a level of protection based on the principles contained in the Annex to this Protocol.

#### Article 11

# Use of information

1. Information obtained, including information relating to personal data, shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions shall not be applicable when the information obtained for the purposes of this Protocol could also be used for the purposes of fighting against illicit trafficking of narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in combating illicit drug traffic, within the limits of Article 2.

- 2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation. The competent authority which provided the information shall be informed immediately of such use.
- 3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

# Article 12

#### **Experts and withnesses**

- 1. An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as expert or withness 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.
- 2. The authorised official shall enjoy the protection guaranteed by existing legislation to officials of the applicant authority on its territory.

# Article 13

# Assistance expenses

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

# Article 14

# **Implementation**

1. The implementation of this Protocol shall be entrusted to the national customs authorities of Tunisia 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 on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection. They may, through the Customs Cooperation Committee set up by Article 40 of Protocol No 4, recommend to the Association Council, amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult 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 15

# Complementarity

- 1. This Protocol shall complement and not impede the application of any agreements on mutual assistance which have been concluded or may be concluded by individual or several Member States of the European Union and Tunisia. Nor shall it preclude more extensive mutual assistance granted under such agreements.
- 2. Without prejudice to Article 11, these agreements shall not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

#### Annex to the Protocol

#### FUNDAMENTAL PRINCIPLES APPLICABLE TO DATA PROTECTION

- 1. Personal data undergoing computer processing must be:
  - (a) obtained and processed fairly and lawfully;
  - (b) kept for explicit and legitimate purposes and not further used in a way incompatible with those purposes;
  - (c) appropriate, relevant and not excessive in relation to the purposes for which they are collected;
  - (d) accurate and, where necessary, kept up to date;
  - (e) kept in a form which permits identification of the person concerned for no longer than is necessary for the procedure for which the data were collected.
- Personal data revealing racial origin, political or religious opinions or other beliefs, and data concerning a person's health or sex life, may not undergo computer processing except where suitable safeguards are provided by national law. These provisions apply also to personal data relating to criminal convictions.
- Appropriate security measures must be taken to ensure that personal data recorded in computer filing systems are protected against unlawful destruction or accidental loss and against unauthorised alteration, disclosure or access.
- 4. Any person must have the right to:
  - (a) establish whether personal data relating to him are kept in a computer filing system, the purposes for which they are mainly used and the identity and normal lace of residence or work of the person responsible for the filing system;
  - (b) obtain at reasonable intervals, and without excessive delay or expense, confirmation as to the existence of a computer filing system containing personal data relating to him and communication of such data in an intelligible form;
  - (c) obtain, as appropriate, the rectification or erasure of such data where they have been processed in violation of the provisions laid down by the national legislation applying the fundamental principles contained in paragraphs 1 and 2 of this Annex;
  - (d) have access to legal remedies if no action is taken on a request for communication or, where appropriate, the communication, rectification or erasure referred to in paragraphs (b) and (c) above.
- 5.1. Derogations from the provisions of paragraphs 1, 2 and 4 of this Annex are allowed only in the cases below.

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- 5.2. Derogations from the provisions of paragraphs 1, 2 and 4 of this Annex may be allowed where provided for in the legislation of the Contracting Party and where such derogation constitutes a necessary measure in a democratic society and is intended to:
  - (a) safeguard national security, public order or a State's financial interests or prevent criminal offences;
  - (b) protect the data subjects or the rights and freedoms of others.
- 5.3. In the case of computerised filing systems containing personal data used for statistical purposes or scientific research, the rights referred to in pargraphs 4(b), (c) and (d) of this Annex may be restricted by law where such use is clearly unlikely to constitute an invasion of privacy of the data subjects.
- No provision in this Annex is to be interpreted as restricting or prejudicing a Contracting Party's power to grant data subjects wider protection than that provided for in this Annex.

## FINAL ACT

The plenipotentiaries of:

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the EUROPEAN COMMUNITY and the Treaty establishing the EUROPEAN COAL AND STEEL COMMUNITY.

hereinafter referred to as 'the Member States', and

of the EUROPEAN COMMUNITY and the EUROPEAN COAL AND STEEL COMMUNITY,

hereinafter referred to as 'the Community',

of the one part,

and the plenipotentiaries of the REPUBLIC OF TUNISIA hereinafter to as 'Tunisia',

of the other part,

meeting at Brussels on the seventeenth day of July in the year one thousand nine hundred and ninety-five for the signature of the Agreement establishing an association between the Community and its Member States, of the one part, and the Republic of Tunisia, of the other part, have adopted the following texts:

the Euro-Mediteranean Agreement and the following Protocols:

- Protocol No 1 on the arrangements applying to imports into the Community of agricultural products originating in Tunisia
- Protocol No 2 on the arrangements applying to imports into the Community of fishery products originating in Tunisia
- Protocol No 3 on the arrangements applying to imports into Tunisia of agricultural products originating in the Community
- Protocol No 4 concerning the definition of originating products and methods of administrative cooperation
- Protocol No 5 on mutual assistance in customs matters between the administrative authorities

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Tunisia have adopted the texts of the Joint Declarations listed below and annexed to this Final Act:

Joint Declaration relating to Article 5 of the Agreement

Joint Declaration relating to Article 10 of the Agreement

Joint Declaration relating to Article 39 of the Agreement

Joint Declaration relating to Article 42 of the Agreement

Joint Declaration relating to Article 49 of the Agreement

Joint Declaration relating to Article 50 of the Agreement

Joint Declaration relating to Article 64 of the Agreement

Joint Declaration relating to Article 64(1) of the Agreement

Joint Declaration relating to Article 65 of the Agreement

Joint Declaration relating to Articles 34, 35, 76 and 77 of the Agreement

Joint Declaration relating to textiles

The plenipotentiaries of Tunisia have taken note of the Declaration by the European Community mentioned below and annexed to this Final Act.

Declaration relating to Article 29 of the Agreement.

The plenipotentiaries of the Member States and of the Community have taken note of the Declaration by Tunisia mentioned below and annexed to this Final Act:

Declaration on safeguarding Tunisia's interests.

Declaration concerning Article 69 of the Agreement.

Hecho en Bruselas, el diecisiete de julio de mil novecientos noventa y cinco.

Udfærdiget i Bruxelles den syttende juli nitten hundrede og fem og halvfems.

Geschehen zu Brüssel am siebzehnten Juli neunzehnhundertfünfundneunzig.

Έγινε στις Βρυξέλλες, στις δέκα εφτά Ιουλίου χίλια εννιακόσια ενενήντα πέντε.

Done at Brussels on the seventeenth day of July in the year one thousand nine hundred and ninety-five.

Fait à Bruxelles, le dix-sept juillet mil neuf cent quatre-vingt-quinze.

Fatto a Bruxelles, addì diciassette luglio millenovecentonovantacinque.

Gedaan te Brussel, de zeventiende juli negentienhonderd vijfennegentig.

Feito em Bruxelas, em dezassete de Julho de mil novecentos e noventa e cinco.

Tehty Brysselissä seitsemäntenätoista päivänä heinäkuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäviisi.

Som skedde i Bryssel den sjuttonde juli nittonhundranittiofem.

# حرر في بروكسل في السابع عشر من شهر جويليه سنة الف وتسعمائة وخمسة وتسعون

Pour le Royaume de Belgique

Voor het Koninkrijk België

Für das Königreich Belgien



Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brusselse Hoofdstedelijke Gewest.

Diese Unterschrift verbindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

På Kongeriget Danmarks vegne

Mil Alleg Alexan

Für die Bundesrepublik Deutschland

Wim Low

Για την Ελληνική Δημοκρατία

K. Papelian

Por el Reino de España

(Allum)

Pour la République française

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Thar ceann na hÉireann For Ireland

M. 15

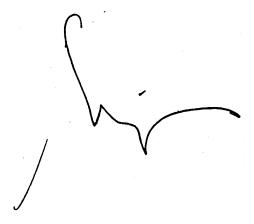
Per la Repubblica italiana

E. SCAMMA (Co del Mury)

Pour le Grand-Duché de Luxembourg



Voor het Koninkrijk der Nederlanden



Für die Republik Österreich

holy films

Pela República Portuguesa

V.V.

Suomen tasavallan puolesta

Taya Halonen

För Konungariket Sverige

Lew Kill-Wal

For the United Kingdom of Great Britain and Northern Ireland

Mel PM

Por las Comunidades Europeas

For De Europæiske Fællesskaber

Für die Europäischen Gemeinschaften

Για τις Ευρωπαϊκές Κοινότητες

For the European Communities

Pour les Communautés européennes

Per le Comunità europee

Voor de Europese Gemeenschappen

Pelas Comunidades Europeias

Euroopan yhteisöjen puolesta

På Europeiska gemenskapernas vägnar

Jalla minghim

و الحدورية التانيات



#### JOINT DECLARATIONS

## Joint declaration relating to Article 5 of the Agreement

- The Parties hereby agree that political dialogue at ministerial level should take place at least once a year.
- The Parties consider that political dialogue should be established between the European Parliament and the Tunisian Chamber of Deputies.

# Joint declaration relating to Article 10 of the Agreement

The Parties hereby agree to establish jointly the separate specification by Tunisia of an agricultural component in the import duties in force on goods originating in the Community before the entry into force of the Agreement in respect of the products appearing in list 2 in Annex 2 to the Agreement.

This principle will also apply to the products appearing in list 3 in Annex 2 to the Agreement before elimination of the industrial component begins.

Should Tunisia raise the duties in force on 1 January 1995 for the products mentioned above owing to the agricultural component, it will accord the Community a 25 % reduction on the increase in duties.

#### Joint declaration relating to Article 39 of the Agreement

Under the Agreement, the Parties agree that intellectual, industrial and commercial property comprises, in particular, copyright, including copyright in computer programs, and neighbouring rights, commercial trademarks and geographical descriptions including designation of origin, industrial designs and models, patents, configuration plans (topographies) of integrated circuits, protection of undisclosed information and protection against unfair competition in accordance with Article 10(a) of the Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union).

# Joint declaration relating to Article 42 of the Agreement

The Parties reaffirm the importance they attach to decentralised cooperation programmes as an additional means of promoting exchange of experience and transfer of knowledge in the Mediterranean region and between the European Community and its partners.

# Joint declaration relating to Article 49 of the Agreement

The Parties recognize the need to modernise the Tunisian productive sector in order to adapt it better to the realities of the international and European economy.

The Community will give its support to Tunisia in implementing a support programme in the industrial sectors to benefit from restructuring and updating in order to cope with difficulties which may stem from the liberalisation of trade and in particular the dismantling of tariffs.

#### Joint declaration relating to Article 50 of the Agreement

The Contracting Parties attach importance to boosting the flow of direct investment to Tunisia.

They agree to expand Tunisia's access to Community investment promotion instruments in accordance with the relevant Community provisions.

# Joint declaration relating to Article 64 of the Agreement

Without prejudice to the conditions and procedures applicable in each Member State, the Parties will examine the matter of access to a Member State's labour market of the spouse and children, legally resident under family reunification arrangements, of Tunisian workers legally employed on the territory of a Member State, except for seasonal workers, those on secondment or on placement, for the duration of the worker's authorised stay.

## Joint declaration relating to Article 64(1) of the Agreement

With regard to the absence of discrimination as regards redundancy, Article 64(1) may not be invoked to obtain renewal of a residence permit. The granting, renewal or refusal of a residence permit shall be governed by the legislation of each Member State and the bilateral agreements and conventions in force between Tunisia and the Member State.

## Joint declaration relating to Article 65 of the Agreement

It is understood that the term 'members of their family' shall be defined according to the national legislation of the host country concerned.

# Joint declaration relating to Articles 34, 35, 76 and 77 of the Agreement

If, during the progressive implementation of the Agreement, Tunisia experiences serious balance of payments difficulties, Tunisia and the Community may hold consultations to work out the best ways and means of helping Tunisia cope with these difficulties.

Such consultations will take place in conjunction with the International Monetary Fund.

# Joint declaration relating to textiles

It is understood that the arrangements for textile products will be the subject of a special protocol, to be concluded by 31 December 1995, on the basis of the provisions of the arrangement in force in 1996.

#### **DECLARATION BY THE COMMUNITY**

# Declaration on safeguarding Tunisia's interests

Tunisia wishes its interests be taken into account where any concessions and advantages are granted to other Mediterranean non-member countries under future agreements concluded between those countries and the Community.

#### **DECLARATIONS BY TUNISIA**

# Declaration on safeguarding Tunisia's interests

Tunisia wishes its interests be taken into account where any concessions and advantages are granted to other Mediterranean non-member countries under future agreements concluded between those countries and the Community.

# Declaration concerning Article 69 of the Agreement

- Considering family reunification as a basic right of Tunisian workers residing abroad,
- bearing in mind that this right is a key factor in maintaining the balance of the family and guaranteeing success at school and the children's social and occupational integration,
- notwithstanding the bilateral agreements concluded between Tunisia and certain Member States of the European Union,

Tunisia wishes the question of family reunification to be the subject of in depth discussions with the Community with a view to easing and improving the conditions for family reunification.