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► **B****EURO-MEDITERRANEAN AGREEMENT**

**establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part**

(OJ L 70, 18.3.2000, p. 2)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Morocco concerning certain amendments to Annexes 2, 3, 4 and 6 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part	L 70	206	18.3.2000
► <b><u>M2</u></b>	Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Morocco concerning reciprocal liberalisation measures and the replacement of the agricultural protocols to the EC-Morocco Association Agreement	L 345	119	31.12.2003
► <b><u>M3</u></b>	Protocol to the Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, 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 242	2	19.9.2005
► <b><u>M4</u></b>	Decision No 2/2005 of the EU-Morocco Association Council of 18 November 2005	L 336	1	21.12.2005
► <b><u>M5</u></b>	Decision No 1/2011 of the EU-Morocco Association Council of 30 March 2011	L 141	66	27.5.2011
► <b><u>M6</u></b>	Agreement in the form of an Exchange of Letters between the European Union and the Kingdom of Morocco concerning reciprocal liberalisation measures on agricultural products, processed agricultural products, fish and fishery products, the replacement of Protocols 1, 2 and 3 and their Annexes and amendments to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part	L 241	4	7.9.2012

Corrected by:

- **C1** Corrigendum, OJ L 233, 15.9.2000, p. 50 (2000/204/EC)

**▼B**

**EURO-MEDITERRANEAN AGREEMENT**

**establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, 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 KINGDOM OF MOROCCO,

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

CONSIDERING the proximity and interdependence which historic links and common values have established between the Community, its Member States and Morocco;

CONSIDERING that the Community, its Member States and Morocco wish to strengthen those links and to establish lasting relations, based on reciprocity, solidarity, 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;

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CONSIDERING recent political and economic developments both on the European continent and in Morocco, and the resulting common responsibilities with regard to the stability, security and prosperity of the Euro-Mediterranean region;

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

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;

DESIROUS of fully achieving the objectives of the association between them by implementing the relevant provisions of this Agreement to bring the levels of economic and social development of the Community and Morocco closer to each other;

CONSCIOUS of the importance of this Agreement, which is based on reciprocity of interests, mutual concessions, cooperation and dialogue;

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

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

CONSIDERING the commitment of both the Community and Morocco to free trade, in compliance with the rights and obligations arising out of the General Agreement on Tariffs and Trade (GATT) in its post-Uruguay Round form;

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 provides a suitable framework for the development of a partnership based on private initiative, a landmark option selected by both the Community and Morocco, and that it will create a climate conducive to economic, trade and investment relations between them, a consideration which offers vital backing 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 Morocco, 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 Morocco and its people,

**▼B**

- encourage integration of the Maghreb countries by promoting trade and cooperation between Morocco and other countries of the region,
- promote economic, social, cultural and financial cooperation.

*Article 2*

Respect for the democratic principles and fundamental human rights established by the Universal Declaration of Human Rights shall inspire the domestic and external policies of the Community and of Morocco and shall constitute an essential element of this 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 Morocco, on the one hand, and the Council Presidency and the Commission on the other;

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- (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 Morocco 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 1994 General Agreement on Tariffs and Trade and the other multilateral agreements on trade in goods annexed to the Agreement establishing the WTO, hereinafter referred to as 'GATT'.

## CHAPTER I

**INDUSTRIAL PRODUCTS***Article 7***▼M6**

The provisions of this Chapter shall apply to products originating in the European Union or in Morocco other than those listed in Chapters 1 to 24 of the Combined Nomenclature (CN) and those listed in Annex 1, paragraph 1, (ii) of the WTO Agreement on Agriculture.

**▼B***Article 8*

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

*Article 9*

Products originating in Morocco shall be imported into the Community free of customs duties and charges having equivalent effect.

**▼M6****▼B***Article 11*

1. Customs duties and charges having equivalent effect applicable on import into Morocco of products originating in the Community other than those listed in Annexes 3, 4, 5 and 6 shall be abolished upon the entry into force of this Agreement.

**▼B**

2. Customs duties and charges having equivalent effect applicable on import into Morocco 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 75 % of the basic duty;

one year after the date of entry into force of this Agreement each duty and charge shall be reduced to 50 % of the basic duty;

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

three 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 Morocco of the products originating in the Community listed in Annex 4 shall be progressively abolished in accordance with the following timetables:

three years after the date of entry into force of this Agreement each duty and charge shall be reduced to 90 % of the basic duty;

four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 80 % of the basic duty;

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

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

seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 50 % of the basic duty;

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

nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 30 % of the basic duty;

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

11 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 10 % of the basic duty;

12 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 timetable for the list in Annex 4 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 30 days of its application to review the timetable, Morocco may suspend the timetable provisionally for a period which may not exceed one year.

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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. Morocco shall communicate its basic duties to the Community.

*Article 12*

1. Morocco hereby undertakes to eliminate the reference prices applied on 1 July 1995 to the products listed in Annex 5 at the latest three years after this Agreement enters into force.

In cases in which such reference prices are applied to textiles and clothing, those prices shall be progressively eliminated over a period of three years dating from the entry into force of this Agreement. The pace at which elimination of the reference prices takes place shall ensure that products originating in the Community retain a margin of preference of at least 25 % over the reference prices which Morocco applies on an *erga omnes* basis. If that margin of preference cannot be maintained, Morocco shall apply a tariff reduction to products originating in the Community. That tariff reduction must not be lower than 5 % of the customs duties and charges having equivalent effect in force on the date on which that reduction is due to be made.

If Morocco's commitments under the GATT provide for a shorter period for the elimination of import reference prices, that shorter period shall be applicable.

2. The provisions of Article 11 shall not apply to the products appearing in Annex 6, Lists 1 and 2, without prejudice to the following:
  - (a) in the case of the products on List 1, the provisions of Article 19(2) shall apply only after the transitional period has elapsed. However, they may be made to apply sooner by a decision of the Association Council;
  - (b) the arrangements applying to the products on Lists 1 and 2 shall be re-examined by the Association Council three years after this Agreement's entry into force.

At the time of that re-examination, the Association Council shall establish a tariff-dismantling timetable for the products appearing in Annex 6, apart from those of subheading 6309 00.

*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 Morocco in the form of an increase or reintroduction of customs duties.

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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 Morocco 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 12 years.

No such measures may 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.

Morocco 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 Morocco 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 Morocco to maintain the measures already taken pursuant to paragraph 1 for a maximum period of three years beyond the 12 year transitional period.

## CHAPTER II

**▼M6****AGRICULTURAL PRODUCTS, PROCESSED AGRICULTURAL PRODUCTS, FISH AND FISHERY PRODUCTS****▼B***Article 15***▼M6**

The expressions 'agricultural products' 'processed agricultural products' and 'fish and fishery products' refer to the products listed in Chapters 1 to 24 of the Combined Nomenclature (CN) and those listed in Annex 1, paragraph 1, (ii) of the WTO Agreement on Agriculture.



**▼B***Article 16*

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

*Article 17***▼M6**

1. Agricultural products, processed agricultural products, fish and fishery products originating in Morocco listed in Protocol No 1 shall be subject to the arrangements set out in that Protocol on importation into the European Union.

The provisions of this chapter shall not preclude the retention by the European Union of an agricultural component on imports of fructose (CN code 1702 50 00) originating in Morocco.

This agricultural component reflects the gaps between the prices on the market of the European Union of agricultural products considered as used in the production of fructose and the price of imports of such products from third countries.

2. Agricultural products, processed agricultural products, fish and fishery products originating in the European Union listed in Protocol No 2 shall be subject to the arrangements set out in that Protocol on importation into Morocco.

The provisions of this chapter shall not preclude the separate specification by Morocco of an agricultural component in the import duties in force on the products listed in subchapter HS 1902 (pasta) and included in list 3 attached to Protocol No 2.

**▼B***Article 18***▼M6**

1. The parties shall meet no later than three years from the date of entry into force of this agreement to consider the possibility of granting each other further preferential concessions, taking into account the agricultural policy, sensitivity and specific characteristics of each product concerned.

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2. Without prejudice to the provisions of paragraph 1 and taking account of the patterns of trade in agricultural products between the Parties and the particular sensitivity of such products, the Community and Morocco 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*

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

**▼B**

2. Quantitative restrictions on imports and measures having equivalent effect in trade between Morocco and the Community shall be abolished upon the entry into force of this Agreement.

3. The Community and Morocco shall apply to the other's exports neither customs duties nor 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 Morocco may modify the arrangements laid down in this 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 Morocco, 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 Morocco 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.

**▼B***Article 23*

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade in so far 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 Morocco 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 of this Agreement.

*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 Morocco may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

*Article 26*

Where compliance with the provisions of Article 19(3) 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;

**▼B**

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 Morocco 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) of this Article applies, as soon as possible, the Community or Morocco, 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 General Agreement on Tariffs and Trade 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.

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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 Morocco, 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*

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

*Article 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 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 this 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.

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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 this Agreement enters into force.

4. Without prejudice to the provisions of paragraph 3, the Association Council shall, once this Agreement is in force, examine the international maritime transport sector with a view to making appropriate recommendations for liberalisation measures. The Association Council shall take account of the results of GATS negotiations on this matter subsequent to the end of the Uruguay Round.

*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 Morocco shall ensure, from the entry into force of this Agreement, that capital relating to direct investments in Morocco 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.

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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 Morocco.

*Article 35*

Where one or more Member States of the Community, or Morocco, is in serious balance of payments difficulties, or under threat thereof, the Community or Morocco, as the case may be, may, in accordance with the conditions established under the GATT 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 Morocco, 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 this Agreement, in so far as they may affect trade between the Community and Morocco:

- (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 Morocco 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.

(\*) Renumbered Articles 81, 82 and 87 in the consolidated version of the EC Treaty (following the entry into force of the Treaty of Amsterdam).

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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 1(c) and related parts of paragraph 2.

4. (a) For the purposes of applying the provisions of paragraph 1(c), the Parties recognise that during the first five years after the entry into force of this Agreement, any State aid granted by Morocco shall be assessed taking into account the fact that Morocco 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, Morocco 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 Morocco.

The Association Council shall, taking into account the economic situation of Morocco, 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 1(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 (EEC) No 26/62.

6. If the Community or Morocco 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



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— 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 1(c) of this Article, such appropriate measures may, where the GATT 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 Morocco shall progressively adjust, without affecting commitments made under 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 Morocco. 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 this Agreement, that no measure which disturbs trade between the Community and Morocco 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.

**▼B***Article 40*

1. The Parties shall take appropriate steps to promote the use by Morocco 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 Morocco'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 Morocco's economy as a whole, and more particularly by the liberalisation of trade between Morocco and the Community.
2. Similarly, cooperation shall focus on areas likely to bring the economies of the Community and Morocco 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.

**▼B**

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.

**▼B***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 Morocco with access to Community research and technological development programmes in accordance with Community rules governing non-Community countries' involvement in such programmes,
  - Moroccan participation in networks of decentralised cooperation,
  - promoting synergy in training and research;
- b) improve Morocco'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 Morocco to Community business networks and decentralised cooperation networks;
- (b) back the effort to modernise and restructure Morocco's public and private sector industry (including the agri-food industry);

**▼B**

- (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 Morocco'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 Morocco 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 Moroccan 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 Morocco.

*Article 52***Approximation of legislation**

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

*Article 53***Financial services**

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

**▼B**

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

*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 transshipment are concerned;
- (d) gradually improve road, maritime and multimodal transit and the management of ports, airports, sea and 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);

**▼B**

- (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 Moroccan 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 5.

**▼ B***Article 60***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 Kingdom of Morocco 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);



**▼B**

- (d) the planning and implementation of programmes providing alternatives to the illicit cultivation of narcotic plants in areas where such cultivation occurs.

*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 Moroccan 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 Moroccan 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. Morocco 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 Moroccan 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.

**▼B**

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 Morocco, 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. Morocco 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 Morocco and the Member States where those agreements provide for more favourable treatment of nationals of Morocco 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 Moroccan 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**

- (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 Moroccan and Community nationals, mutual knowledge of cultures and civilisations, 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*

1. 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 the following projects:

- (a) reducing migratory pressure, in particular by improving living conditions, 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 Moroccan policy on the matter;
- (d) bolstering and developing Morocco's family planning and mother and child protection programmes;
- (e) improving the social protection system;
- (f) enhancing the health cover system;
- (g) implementing and financing exchange and leisure programmes for mixed groups of Moroccan 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.

**▼B***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 I to III.

## 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 Morocco.

## TITLE VII

**FINANCIAL COOPERATION***Article 75*

With a view to full attainment of this Agreement's objectives, financial cooperation shall be implemented for Morocco 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 this 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 modernising the economy,
- updating economic infrastructure,
- promoting private investment and job creation activities,
- taking into account the effects on the Moroccan 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.

**▼B***Article 76*

Within the framework of Community instruments intended to buttress structural adjustment programmes in the Mediterranean countries — and in close coordination with the Moroccan authorities and other contributors, in particular the international financial institutions — the Community will examine suitable ways of supporting structural policies carried out by Morocco 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 this Agreement, the Parties shall closely monitor the development of trade and financial relations between the Community and Morocco 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 Kingdom of Morocco, 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 Kingdom of Morocco in accordance with the provisions laid down in its Rules of Procedure.

**▼B***Article 80*

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

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

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

*Article 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.

*Article 82*

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 Kingdom of Morocco, on the other.

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

**▼M3**

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 Kingdom of Morocco.

**▼B**

The Association Committee shall normally meet alternately in the Community and in Morocco.

*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.

**▼B***Article 85*

The Association Council shall take all appropriate measures to facilitate cooperation and contacts between the European Parliament and the parliamentary institutions of the Kingdom of Morocco, and between the Economic and Social Committee of the Community and its counterpart in the Kingdom of Morocco.

*Article 86*

1. Either Party may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.

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

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

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

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

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

*Article 87*

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

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

**▼B***Article 88*

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

- the arrangements applied by the Kingdom of Morocco 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 Kingdom of Morocco shall not give rise to any discrimination between Moroccan nationals or its companies or firms.

*Article 89*

Nothing in this 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 this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, except in cases of special urgency, it shall supply the 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 this Agreement. These measures shall be notified immediately to the Association Council and shall be the subject of consultations within the Association Council if the other Party so requests.

*Article 91*

Protocols 1 to 5, Annexes 1 to 7 and the Declarations shall form an integral part of this Agreement. The Declarations and Exchanges of Letters can be found in the Final Act, which shall likewise form an integral part of this Agreement.



**▼B***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, Morocco.

*Article 93*

This Agreement shall be concluded for an unlimited period.

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

*Article 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 Kingdom of Morocco.

*Article 95*

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. This 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, this Agreement shall replace the Cooperation Agreement between the European Community and the Kingdom of Morocco and the Agreement between the Member States of the European Coal and Steel Community and the Kingdom of Morocco, signed in Rabat on 25 April 1976.

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

Udfærdiget i Bruxelles, den seksogtyvende februar nitten hundrede og seks og halvfems.

## ▼B

Geschehen zu Brüssel am sechsundzwanzigsten Februar neunzehnhundertsechundneunzig.

Έγινε στις Βρυξέλλες, στις είκοσι έξι Φεβρουαρίου χίλια εννιακόσια ενενήντα έξι τέσσερα.

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

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

Fatto a Bruxelles, addì ventisei febbraio millenovecentonovantasei.

Gedaan te Brussel, de zesentwintigste februari negentienhonderd zessenegentig.

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

Tehty Brysselissä kahdentenäkuudentena päivänä helmikuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som skedde i Bryssel den tjugosjätte februari nittonhundra nittosex.

حرر في بروكسيل ، في السادس والعشرون من فبراير  
سنة الف وتسعمائة وستة وستين .

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



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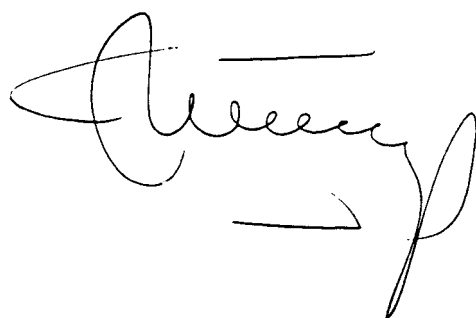
Für die Bundesrepublik Deutschland



Για την Ελληνική Δημοκρατία



Por el Reino de España

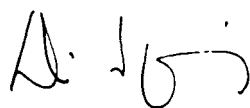


Pour la République française



Thar cheann Na hÉireann

For Ireland



Per la Repubblica italiana

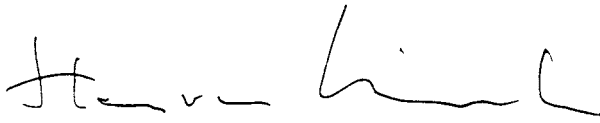


Pour le Grand-Duché de Luxembourg



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Voor het Koninkrijk der Nederlanden



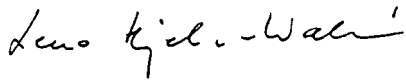
Für die Republik Österreich



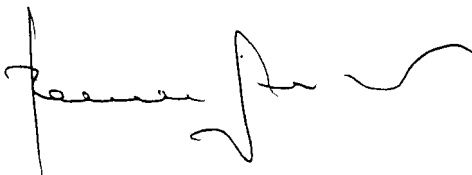
Suomen tasavallan puolesta




För Konungariket Sverige



Pela República Portuguesa



For the United Kingdom of Great Britain and Northern Ireland



Por las Comunidades Europeas

For De Europæiske Fællesskaber

Für die Europäischen Gemeinschaften

Για τις Ευρωπαϊκές Κοινοότητες

For the European Communities

**▼B**

Pour les Communautés européennes

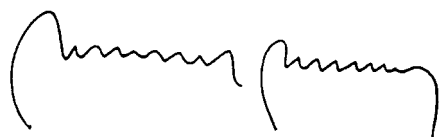
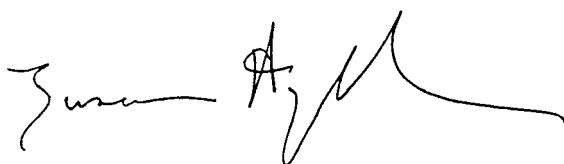
Per le Comunità europea

Voor de Europese Gemeenschappen

Pelas Comunidades Europeias

Euroopan yhteisöjen puolesta

På Europeiska gemenskapernas vägnar



عن المملكة المغربية



**▼B***LIST OF ANNEXES*

<i>Annex 1</i>	Products referred to in Article 10(1)
<i>Annex 2</i>	Products referred to in Article 10(2)
<i>Annex 3</i>	Products referred to in Article 11(2)
<i>Annex 4</i>	Products referred to in Article 11(3)
<i>Annex 5</i>	Products referred to in Article 12(1)
<i>Annex 6</i>	Products referred to in Article 12(2)
<i>Annex 7</i>	relating to intellectual, industrial and commercial property



## ANNEX I

## 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:
	— Yogurt, flavoured or containing added fruit, nuts or cocoa:
0403 10 51	— — — not exceeding 1,5 %
0403 10 53	— — — exceeding 1,5 % but not exceeding 27 %
0403 10 59	— — — exceeding 27 %
	— — — other, of a milk fat content by weight:
0403 10 91	— — — not exceeding 3 %
0403 10 93	— — — exceeding 3 % but not exceeding 6 %
0403 10 99	— — — exceeding 6 %
	— Other, flavoured or containing added fruit, nuts or cocoa:
	— — in powder, granules or other solid forms, of a milk fat content, by weight:
0403 90 71	— — — not exceeding 1,5 %
0403 90 73	— — — exceeding 1,5 % but not exceeding 27 %
0403 90 79	— — — exceeding 27 %
	— — other, of a 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	— 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
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
	— Chewing-gum, whether or not sugar-coated:
	— — Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):

▼ **B**

CN code	Description
1704 10 11	— — — 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	— — Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	— — Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 30	— — Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	— — Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
	— Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing of a content exceeding 2 kg:
1806 20 10	— — Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat
1806 20 30	— — Containing a combined weight of 25 % or more, but less than 31 %, of cocoa butter and milk fat
	— other:
1806 20 50	— — Containing 18 % or more by weight of cocoa butter
1806 20 70	— — Chocolate milk crumb
1806 20 80	— — Chocolate flavour coating



**▼B**

CN code	Description
1806 20 95	— — other — other, in blocks, slabs or bars:
1806 31 00	— — filled — — not filled:
1806 32 10	— — — with added cereal, fruit or nuts
1806 32 90	— — other — other: — — Chocolate and chocolate products: — — — Chocolates, whether or not filled:
1806 90 11	— — — — containing alcohol
1806 90 19	— — — other — — other:
1806 90 31	— — — filled
1806 90 39	— — — not filled
1806 90 50	— Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	— Spreads containing cocoa
1806 90 70	— Preparations containing cocoa for making beverages
1806 90 90	— Other
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included
1901 10	— Preparations for infant use, put up for retail sale
1901 20	— Mixes and doughs for the preparation of bakers' wares of heading No 1905 — Malt extract:
1901 90 11	— — 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  — Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	— — containing eggs — — other:
1902 19 10	► <b>C1</b> — — — containing no common wheat flour or meal ◀

**▼C1****▼B**

▼ B

CN code	Description
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 — Couscous:
1902 40 10	— — unprepared
1902 40 90	— — other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: — Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	— — obtained from maize
1904 10 30	— — obtained from rice
1904 10 90	— — other — other:
1904 90 10	— — rice
1904 90 90	— — other
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
1905 10 00	— Crispbread — Gingerbread and the like:
1905 20 10	— — 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) — Sweet biscuits; waffles and wafers: — — Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 30 11	— — — in immediate packings of a net content not exceeding 85 g
1905 30 19	— — — other — — other: — — — sweet biscuits

▼B

CN code	Description
1905 30 30	— — — — containing 8 % or more by weight of milk fats
	— — — — other
1905 30 51	— — — — — sandwich biscuits
1905 30 59	— — — — — other
	— — waffles and wafers
1905 30 91	— — — salted, whether or not filled
1905 30 99	— — — other
	— Rusks, toasted bread and similar toasted products:
1905 40 10	— — 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 ( <i>Zea Mays var. saccharata</i> ) 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 ( <i>Zea Mays var. saccharata</i> ) 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 ( <i>Zea Mays var. saccharata</i> ) 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 ( <i>Zea mays var. saccharata</i> ) 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

▼B

CN code	Description
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
	— other, containing by weight of fat obtained from products of CN codes 0401 to 0404
2202 90 95	— — 0,2 % or more but less than 2 %
2202 90 99	— — 2 % or more
2905 43 00	Mannitol
2905 44	D-Glucitol (sorbitol)
	— in aqueous solution:
2905 44 11	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	— — other
	— other:
2905 44 91	— — containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 99	— — other
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:

**▼B**

CN code	Description
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: — in aqueous solution:
3823 60 11	— — 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

▼ M1

## ANNEX 2

## PRODUCTS REFERRED TO IN ARTICLE 10(2)

## List 1 (\*)

CN code	Description	Quotas (in t)
1704 10 00	Chewing gum, whether or not sugar coated	127
1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	
1704 90 20	White chocolate	
1704 90 90	Other	
1806 10 00	Cocoa powder, containing added sugar or other sweetening matter	447
1806 20 00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	
1806 31 00	Other, in blocks, slabs or bars, filled	
1806 32 00	Other, in blocks, slabs or bars, not filled	
1806 90	Other	
1902 11 00	Uncooked pasta, not stuffed or otherwise prepared: containing eggs	3 050
1902 19 00	Other uncooked pasta, not stuffed or otherwise prepared	
1902 20 00	Stuffed pasta, whether or not cooked or otherwise prepared	
1902 30 00	Other pasta	
1902 40 11	Couscous, unprepared, in packing of 5 kg or less	
1902 40 19	Couscous, prepared, in packing of 5 kg or less	
1902 40 91	Other: couscous, unprepared	
1902 40 99	Other: couscous, prepared	
1905 10 00	Crispbread	766
1905 20 00	Gingerbread and the like	
1905 30 00	Sweet biscuits; waffles and wafers	
1905 40 10	Rusks	
1905 40 90	Other	
1905 90 10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
1905 90 21	Matzos	
1905 90 22	Gluten bread for diabetics	
1905 90 29	Other	
1905 90 90	Other	

**▼M1**

CN code	Description	Quotas (in t)
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	190
2203	Beer made from malt	1 339

(\*) Products for which Morocco 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 tariff quotas are to be abolished may not be higher than the level of the duties in force on 1 January 1995.

▼ M1

## List 2

CN code	Description
0710 40 00	Sweetcorn, uncooked or cooked by steaming or boiling in water, frozen
0711 90 94	Sweetcorn, 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
3823 11 00	Stearic acid
3823 12 00	Oleic acid
3823 13 00	Tall oil fatty acids
3823 19 00	Other
3823 70 10	Industrial fatty alcohols having the character of artificial waxes
3823 70 90	Other industrial fatty alcohols
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
2905 45 00	Glycerol
1702 50 00	Chemically pure fructose
1702 90 21	Chemically pure maltose
1901 10 10	Milk powder substitutes
1901 10 21	Malted milk and other preparations of flour, meal, starch or malt extract, not containing cocoa
1901 10 28	Malted milk and other preparations of flour, meal, starch or malt extract, containing less than 40 % by weight of cocoa
1901 10 90	Other
1901 20 12	Mixes and doughs for the preparation of bakers' wares of heading No 1905, made from flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa
1901 20 90	Other mixes and doughs for the preparation of bakers' wares of heading No 1905
1901 90 10 90	Other malt extract
1901 90 21	Malted milk and dietary preparations not containing cocoa
1901 90 28	Malted milk and dietary preparations containing less than 40 % by weight of cocoa
1901 90 30	Culinary preparations
1901 90 90	Other
1904 10 12	Prepared foods obtained by the swelling or roasting of cereals or cereal products, containing cocoa
1904 10 90	Other products obtained by the swelling or roasting of cereals or cereal products, containing cocoa
1904 20 00	Prepared foods obtained from unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904 90 00	Other



**▼ M1**

CN code	Description
2001 90 30	Sweetcorn, in grain or ear form, pre-cooked or otherwise prepared
2004 90 20	Sweetcorn, in grain or ear form, pre-cooked or otherwise prepared, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005 20 20	Potatoes in the form of flour, meal or flakes
2005 80 00	Sweetcorn prepared or preserved otherwise than by vinegar or acetic acid, not frozen

▼ M1

## List 3

CN code	Description
0403 10	Yoghurt
0403 90	Other
1506 00 10	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified, not hardened or solidified
1506 00 91	Other, in immediate packings of a net content of 20 kg or less
1506 00 99	Other
1517 10 00	Margarine, excluding liquid margarine
1517 90 10	Fixed vegetable oils, mixed
1517 90 91	Mould release preparations
1517 90 92	Liquid margarine
1517 90 99	Margarines, imitation lard and other prepared edible fats
1518 00 10	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included, linoxyn
1518 00 20	Animal or vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified
1518 00 90	Other animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
ex 2008 11 90	Peanut butter
2008 91 00	Palm hearts
ex 2008 99	Maize (corn), other than sweetcorn
ex 2008 99	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch

▼ **M1**

## ANNEX 3

HS heading			
1212 20	2703	2824	2844 40
<b>ex 1516 20</b>	2704	2825	2844 50
1521	2705	2826	2845
1505	2706	2827 10	2846
1522	2707	2827 20	2847
1901 90 10 10	2708	2827 31	2848
1903	2709	2827 32	2849
<b>ex 2001 90</b>	2711 14	2827 34	2850
2004 10 91	2711 19	2827 35	2901
2101 20	2711 21	2827 36	2902
2103 10	2711 29	2827 38	2903
2106 90 10	2713 11	2827 39	2904
2208	2713 12	2827 41	2905
2502	2713 90	2827 49	2906
2504	2801 20	2827 51	2907
2505	2801 30	2827 59	2908
2506	2803	2827 60	2909
2507	2804 21	2829	2910
2508	2804 29	2830	2911
2509	2804 50	2831	2912
2510	2804 61	2832	2913
2511	2804 69	2833 11	2914
2512	2804 70	2833 19	2915
2513	2804 80	2833 23	2916
2514	2804 90	2833 24	2917
2516	2805	2833 27	2918
2517	2808	2833 29	2919
2518	2810 00	2833 40	2920
2519 10	2811 11	2834	2921
2519 90	2811 19	2835 10	2922
2521	2811 22	2835 24	2923
2523 21	2811 23	2835 29	2924
2523 30	2811 29	2835 39	2925
2523 90	2812	2836	2926
2524	2813	2837	2927
2525	2814	2838	2928
2526	2815 20	2840	2929
2527	2815 30	2841	2930
2528	2816	2842 10	2931
2529	2817 00 90	2843	2932
2530 10	2818	2844 10	2933
2530 40	2819	2844 20	2934
2530 90	2820	2844 30 10	2935
2701	2821	2844 30 29	2936
2702	2822	2844 30 30	2937
	2823	2844 30 90	

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HS heading			
2938	3004 90 93	3702 32	3824 90 93
2939	3004 90 94	3702 39	3824 90 94
2940	3005 10 10	3702 41	3824 90 95
2941	3006 20	3702 42	3824 90 96
2942	3006 30	3702 43	3824 90 99
3002 10	3006 60 11	3702 44	3901 10 90
3003 39 20	3006 60 12	3702 51	3901 20 90
3003 90 91	3101	3702 52 90	3901 30 20
3004 10 30	3102	3702 53	3901 30 90
3004 10 91	3103	3702 54	3901 90 20
3004 10 92	3104	3702 55 90	3901 90 90
3004 10 93	3105	3702 56 90	3902 10 90
3004 20 30	3201	3702 91	3902 20 90
3004 20 91	3202	3702 92 90	3902 30 90
3004 20 92	3203	3702 93	3902 90 20
3004 20 93	3204 11	3702 94 90	3902 90 90
3004 20 94	3204 13	3702 95 90	3903 11 90
3004 31 10	3204 14	3703	3903 19 90
3004 31 91	3204 15	3706 10 93	3903 20 90
3004 31 92	3204 16	3706 90 93	3903 30 90
3004 31 93	3204 17	3801	3903 90 90
3004 32 30	3204 19	3802	3904 30 90
3004 32 91	3204 20	3803	3904 40 20
3004 32 92	3204 90	3805	3904 40 90
3004 32 93	3206	3806	3904 50 90
3004 32 94	3207	3807	3904 61 90
3004 39 30	3208 90 10	3810	3904 69 20
3004 39 40	3209 90 10	3811	3904 69 90
3004 39 91	3210	3812	3904 90 19
3004 39 92	3402 11	3813	3904 90 29
3004 39 93	3402 12	3814	3904 90 95
3004 40 30	3402 13	3815	3904 90 99
3004 40 91	3402 19	3817	3905 19 90
3004 40 92	3402 90 11	3818	3905 29 19
3004 40 93	3403	3821	3905 29 95
3004 50 20	3404 20	3822	3905 29 99
3004 50 91	3507 10	3823	3905 30 90
3004 50 92	3507 90	3824 10	3905 91 30
3004 50 93	3606 90	3824 20	3905 99 30
3004 90 30	3701 10	3824 30	3905 99 95
3004 90 40	3701 20 10	3824 60	3905 99 99
3004 90 50	3701 20 99	3824 71	3906 10 90
3004 90 60	3701 30 90	3824 79	3906 90 19
3004 90 91	3701 91	3824 90 10	3906 90 95
3004 90 92	3701 99	3824 90 20	3906 90 99
	3702 10	3824 90 70	3907 10
	3702 20 10	3824 90 80	3907 20
	3702 20 99	3824 90 91	3907 30 90
	3702 31	3824 90 92	

## ▼M1

HS heading			
3907 40	4016 99 92	4823 20 11	5604 90 30
3907 99 99	4016 99 93	4823 90 13	5604 90 41
3908 10 90	4101	4901 10	5604 90 70
3908 90 90	4102	4901 91 90	5604 90 80
3909 10 11	4103	4901 99 99	5608 11 10
3909 20 90	4110	4902 10 90	5608 90 10 10
3909 30 90	4301	4902 90 90	5608 90 20 10
3909 40 90	4401	4904 00 90	5811 00
3909 50 90	4402	4905	5902 10 10
3910	4403	4906	5902 20 10
3911 10 11	4701 00 10	4907 00 10	5902 90 10
3911 10 13	4702 00 10	4907 00 20	5903 10 10
3911 10 19	4702 00 21	4907 00 91	5903 20 10
3911 10 91	4702 00 29	4908 10 00 11	5903 90 10
3911 10 93	4702 00 31	4908 10 00 91	5906 99 10
3911 10 99	4702 00 91	4908 90 00 11	5906 99 20
3911 90 10	4703 11	4908 90 00 91	5907 00 10
3911 90 93	4703 19 10	4911 10 10	5908
3911 90 99	4703 21 10	4911 10 91	5909
3912 11 00	4703 21 90	4911 99 10	5910
3912 20 10	4703 29 10	4911 99 91	5911
3912 31 10	4704 11	5004	6115 91 91
3912 39 10	4704 19 10	5005	6115 92 91
3912 90 21	4704 21 10	5006	6115 93 91
3913 10 00	4704 21 90	5007	6115 99 91
3914	4704 29 10	5111 11 10	6214 10
3920 41 10	4705 00 10	5111 11 91	6215 10
3921 19 16	4706	5111 19 10	6310 10 11
3921 90 20	4707 10	5111 19 91	6310 10 19
4001	4707 30	5111 20 10	6310 90 11
4002	4801 00 10	5111 20 91	6310 90 12
4003	4802 20	5111 30 10	6310 90 19
4004 00 10	4802 30	5111 30 91	6310 90 20
4004 00 21	4802 40	5111 90 10	6601 91
4004 00 22	4804 31 10	5111 90 91	6601 99
4004 00 40	4804 31 21	5112 11 10	6602 00
4004 00 90	4804 39 10	5112 11 91	6603 10
4005 10 10	4805 21 10	5112 19 10	6603 20
4005 20	4805 22 10	5112 19 91	6603 90
4005 91 91	4805 23 10	5112 20 10	6701
4005 99 90	4805 29 10	5112 20 91	6702
4006 90 11	4805 50 00	5112 30 10	6703
4007	4805 60 10	5112 30 91	6704
4009 40 10	4805 70 10	5112 90 10	6806 20
4011 30	4805 80 10	5112 90 91	6909
4012 90 21	4808 10 21	5203	6914
4014	4813	5601 30	7001
4015 11	4816 30	5603 11 10	

▼ M1

HS heading			
7002	7210 12	7216 32	7304 39 91
7003	7210 30	7216 33	7304 39 99
7004	7210 50	7216 40	7304 41
7005	7210 61	7216 50	7304 49
7006	7210 69	7216 61	7304 51
7008	7211	7216 69	7304 59
7010 93 11	7212 10 10	7216 91	7304 90
7010 93 19	7212 10 21	7216 99	7305 11 99
7010 94 11	7212 10 29	7217 10 10	7305 12 99
7010 94 19	7212 10 91	7217 10 20	7305 19 99
7011	7212 10 99	7217 20 10	7305 20 99
7012	7212 20	7217 20 91	7305 31 99
7014	7212 40 31	7217 30 10	7305 39 99
7015	7212 50 10	7217 30 99	7305 90 99
7016	7212 50 20	7217 90 10	7306 10 99
7018	7212 50 31	7217 90 20	7306 20 99
7019	7212 50 32	7218	7306 30 99
7101	7212 50 33	7219	7306 40 19
7102	7212 50 39	7220	7306 40 99
7103	7212 50 61	7221	7306 50 99
7104	7212 50 62	7222	7306 60 99
7105	7212 50 64	7223	7306 90 99
7106	7212 50 69	7224	7314 19 10
7107	7212 60 10	7225	7318 12 10
7108	7212 60 21	7226	7318 13 10
7109	7212 60 29	7227	7318 14 10
7110	7212 60 91	7228 10	7318 15 10
7111	7213 10 10	7228 20	7318 16 10
7112 10	7213 20 00	7228 30	7318 19 10
7112 20	7213 91 10	7228 40	7318 21 10
7112 90	7213 91 20	7228 50	7318 22 10
7113	7213 99 00	7228 60	7318 23 10
7114	7214 10 00	7228 70	7318 24 10
7115	7214 20 20	7228 80	7318 29 10
7116	7214 30 00	7229	7319
7117	7214 91	7301 10	7321 90 10
7118	7214 99 10	7302 10	7401
7201	7214 99 91	7302 20	7402
7202	7214 99 99	7302 30	7403
7203	7215 10 10	7302 40	7404
7204	7215 10 90	7302 90 30	7405 00 10
7205	7215 50 10	7302 90 90	7405 00 90
7206	7215 50 90	7303	7406 10 00
7207	7215 90 11	7304 10	7406 20 00
7208	7215 90 90	7304 29	7407 10 10
7209	7216 10	7304 31	7407 10 90
7210 11	7216 21	7304 39 10	7407 21
	7216 22	7304 39 20	7407 22
	7216 31	7304 39 31	

## ▼M1

HS heading			
7407 29	7605 11 00	8210	8523 90 10
7408 11 00	7605 19 21	8212	8523 90 91
7408 19 90	7605 19 90	8213	8523 90 98
7408 21 10	7605 21 00	8301 10	8524 10 10
7408 21 29	7605 29 21	8302 20	8524 10 90
7408 21 30	7605 29 90	8308	8524 31 90
7408 21 41	7606 11	8407 10	8524 32
7408 21 91	7606 12	8407 33	8524 39 92
7408 22 10	7606 91	8407 34	8524 39 99
7408 22 29	7606 92	8407 90	8524 40 90
7408 22 30	7607 11 00	8408 10 10	8524 51 10
7408 22 41	7607 19 10	8450 20	8524 51 90
7408 22 91	7616 10 10	8450 90	8524 52 10
7408 29 10	7616 99 50	8483 10 19	8524 52 90
7408 29 29	7801	8483 10 29	8524 53 30
7408 29 31	7802	8483 10 90	8524 53 95
7408 29 39	7803	8483 20	8524 53 96
7408 29 41	7804	8483 30	8524 53 97
7408 29 91	7805	8483 40	8524 53 98
7409	7806	8483 60 90	8524 60 92
7410	7901	8504 21 10	8524 60 99
7415 21 10	7902	8504 22 10	8524 91 90
7415 29 10	7903	8504 23 10	8524 99 92
7415 31 10	7904	8504 32 91	8524 99 95
7415 32 10	7905	8504 33 10	8524 99 98
7415 39 10	7907 00 10	8504 34 10	8526 92
7419 91 30	8001	8504 90	8528 12 91
7419 99 30	8002	8507 90	8528 12 99 91
7501	8101	8511 20	8528 12 99 99
7502	8102	8511 30	8529 10 22
7503	8103	8511 50	8535 40
7504	8104	8511 80	8536 41
7505	8105	8511 90	8536 49
7506	8106	8512 10	8536 90 20
7507	8107	8512 20	8539 10
7508 90 10	8108	8512 30	8539 22
7508 90 21	8109	8512 90	8539 29
7601	8110	8523 11 10	8539 32
7602	8111	8523 11 99	8539 41 90
7603	8112	8523 12 10	8539 49
7604 10 31	8113	8523 12 91	8539 90
7604 10 40	8201 50	8523 12 99	8540 11 00
7604 10 51	8201 60	8523 13 10	8544 30
7604 10 91	8205 51	8523 13 92	8545 20
7604 29 21	8205 59 20	8523 13 93	8548
7604 29 30	8205 59 30	8523 13 98	8701 20 91
7604 29 41	8205 59 40	8523 20 10	8704 21 10
7604 29 91	8205 59 90	8523 20 99	8704 31 10
	8209	8523 30 10	

▼ **M1**

HS heading			
8708 39 10	8708 93 99	9003 90	9606
8708 39 89	8708 94	9028 90 11	9612
8708 40	8708 99 98	9106 90	9613
8708 50	8710	9107	9614
8708 60	9001 20	9208	9617
8708 70	9001 40	9209	9618
8708 80 99	9001 50	9602	
8708 93 91	9001 90	9605	

In the case of the headings in bold type, tariff dismantling will apply only to:

**ex 1516 20: Vegetable fats and oils and their fractions, hydrogenated castor oil, 'opal-wax'.**

**ex 2001 90: Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch.**

**ex 2001 90: Palm hearts.**



▼ **M1**

## ANNEX 4

HS heading			
<b>ex 0405 20</b>	2710 00 32	3002 30 91	3006 60 91
1302 31	2710 00 39	3002 30 99	3006 60 99
<b>ex 1302 32</b>	2710 00 41	3002 90	3204 12
1803	2710 00 42	3003 10	3205
1804	2710 00 49	3003 20	3208 10
1805	2710 00 51	3003 31	3208 20
2101 11	2710 00 59	3003 39 10	3208 90 90
2101 12	2710 00 60	3003 39 90	3209 10 00
2101 30	2710 00 70	3003 40	3209 90 90
2102	2710 00 80	3003 90 10	3211
2103 20	2710 00 90	3003 90 92	3212 90
2103 30	2711 11	3003 90 99	3214
2103 90	2711 12	3004 10 10	3215
2104	2711 13	3004 10 99	3301
2106 10 00	2712	3004 20 10	3302 10 10
2106 90 21	2713 20	3004 20 95	3302 10 20
2106 90 29	2714	3004 20 96	3302 10 90
2106 90 31	2715	3004 20 99	3302 90
2106 90 39	2801 10	3004 31 20	3303
2106 90 50	2802	3004 31 99	3304
2106 90 60	2804 10	3004 32 10	3305
2106 90 71	2804 30	3004 32 99	3306
2106 90 79	2804 40	3004 39 10	3307
2106 90 80	2806	3004 39 50	3401
2106 90 90	2807	3004 39 60	3402 20
2201 10	2809	3004 39 99	3402 90 19
2201 90	2811 21	3004 40 10	3402 90 90
2202 10	2815 11	3004 40 40	3404 10
2202 90	2815 12	3004 40 50	3404 90
2205	2817 00 10	3004 40 99	3405
2207	2827 33	3004 50 10	3406
2209	2828	3004 50 30	3407
2402	2833 21	3004 50 99	3501
2403	2833 22	3004 90 10	3502
2501	2833 25	3004 90 95	3503
2515	2833 26	3004 90 96	3504
2520	2833 30	3004 90 99	3505
2522	2835 22	3005 10 91	3506
2523 10	2835 23	3005 10 99	3605
2523 29	2835 25	3005 90 10	3701 20 91
2530 20	2835 26	3005 90 91	3701 30 10
2710 00 11	2839	3005 90 99	3702 20 91
2710 00 19	2842 90	3006 10	3704
2710 00 21	2851	3006 40	3705
2710 00 29	3001	3006 50	3804
2710 00 31	3002 30 10	3006 60 19	3808

▼ M1

HS heading			
3809	3904 69 10	3909 20 10	3921 13
3816	3904 69 30	3909 20 20	3921 14
3819	3904 90 11	3909 30 10	3921 19 11
3820	3904 90 15	3909 30 20	3921 19 17
3824 40	3904 90 21	3909 40 10	3921 19 19
3824 50	3904 90 25	3909 40 20	3921 19 20
3824 90 30	3904 90 91	3909 50 10	3921 19 30
3824 90 40	3904 90 96	3909 50 20	3921 19 40
3824 90 50	3905 12	3911 10 17	3921 19 50
3824 90 60	3905 19 10	3911 10 97	3921 19 90
3901 10 10	3905 19 20	3911 90 10	3921 90 11
3901 10 20	3905 21 10	3911 90 91	3921 90 19
3901 20 10	3905 21 90	3911 90 97	3921 90 30
3901 20 20	3905 29 11	3912 12	3921 90 40
3901 30 10	3905 29 15	3912 20 90	3921 90 51
3901 30 30	3905 29 91	3912 31 90	3921 90 52
3901 90 10	3905 29 96	3912 39 90	3921 90 60
3901 90 30	3905 30 11	3912 90 10	3921 90 70
3902 10 10	3905 30 19	3912 90 29	3921 90 80
3902 10 20	3905 30 20	3912 90 90	3921 90 94
3902 20 10	3905 91 11	3913 90	3921 90 95
3902 20 20	3905 91 19	3915	3921 90 96
3902 30 10	3905 91 20	3916	3921 90 98
3902 30 20	3905 99 11	3917	3922
3902 30 30	3905 99 19	3918	3923
3902 90 10	3905 99 20	3919	3924
3902 90 30	3905 99 91	3920 10	3925
3903 11 10	3905 99 96	3920 20	3926
3903 11 20	3906 10 10	3920 30	4004 00 23
3903 19 10	3906 10 20	3920 41 90	4004 00 29
3903 19 20	3906 90 11	3920 42 10	4005 10 20
3903 20 10	3906 90 15	3920 42 90	4005 10 90
3903 20 20	3906 90 91	3920 51	4005 91 10
3903 30 10	3906 90 96	3920 59	4005 91 99
3903 30 20	3907 30 10	3920 61	4005 99 10
3903 90 10	3907 50	3920 62	4006 10 10
3903 90 20	3907 60 20	3920 63	4006 10 90
3904 10	3907 60 90	3920 69	4006 90 12
3904 21	3907 91 10	3920 71	4006 90 13
3904 22	3907 91 90	3920 72	4006 90 19
3904 30 10	3907 99 10	3920 73	4006 90 91
3904 30 20	3907 99 91	3920 79	4006 90 99
3904 40 10	3908 10 10	3920 91	4008
3904 40 30	3908 10 20	3920 92	4009 10
3904 50 10	3908 90 10	3920 93	4009 20
3904 50 20	3908 90 20	3920 94	4009 30
3904 61 10	3909 10 19	3920 99	4009 40 90
3904 61 20	3909 10 20	3921 11	
	3909 10 90	3921 12	

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HS heading			
4009 50	4109	4802 53	4805 60 40
4010 11 90	4111	4802 60	4805 60 90
4010 12	4201	4803	4805 70 20
4010 13	4202	4804 11	4805 70 30
4010 19	4203	4804 19	4805 70 90
4010 21	4204	4804 21	4805 80 20
4010 22	4205	4804 29	4805 80 30
4010 23	4206	4804 31 29	4805 80 40
4010 24	4302	4804 31 31	4805 80 90
4010 29	4303	4804 31 32	4806
4011 10	4304	4804 31 39	4807
4011 20	4404	4804 31 40	4808 10 10
4011 40	4405	4804 31 51	4808 10 29
4011 50	4406	4804 31 52	4808 10 91
4011 91	4407	4804 31 59	4808 10 99
4011 99	4408	4804 31 90	4808 20
4012 90 10	4409	4804 39 21	4808 30
4012 90 31	4410	4804 39 29	4808 90
4012 90 40 10	4411	4804 39 31	4809
4012 90 90 11	4412	4804 39 32	4810
4012 90 90 21	4413	4804 39 39	4811
4 012 909 029	4414	4804 39 41	4812
4013	4415	4804 39 49	4814
4015 19	4416	4804 39 90	4815
4015 90	4417	4804 41	4816 10
4016 10	4418	4804 42	4816 20
4016 91	4419	4804 49	4816 90
4016 92	4420	4804 51	4817
4016 93	4421	4804 52	4818
4016 94	4501	4804 59	4819
4016 95	4502	4805 10	4820
4016 99 11	4503	4805 21 20	4821
4016 99 19	4504	4805 21 30	4822
4016 99 21	4601	4805 21 90	4823 11
4016 99 22	4602	4805 22 20	4823 19
4016 99 29	4701 00 90	4805 22 30	4823 20 19
4016 99 30	4702 00 39	4805 22 40	4823 20 90
4016 99 40	4702 00 99	4805 22 90	4823 40
4016 99 50	4703 19 90	4805 23 20	4823 51
4016 99 60	4703 29 90	4805 23 30	4823 59
4016 99 91	4704 19 90	4805 23 90	4823 60
4016 99 98	4704 29 90	4805 29 20	4823 70
4017	4705 00 90	4805 29 30	4823 90 11
4104	4707 20	4805 29 40	4823 90 12
4105	4707 90	4805 29 90	4823 90 19
4106	4801 00 90	4805 30	4823 90 21
4107	4802 10	4805 40	4823 90 29
4108	4802 51	4805 60 20	4823 90 31
	4802 52	4805 60 30	

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HS heading			
4823 90 32	5113	5603 13 90	5801 23
4823 90 33	5204	5603 14 10	5801 24
4823 90 34	5205	5603 14 21	5801 25
4823 90 35	5206	5603 14 29	5801 26
4823 90 36	5207	5603 14 90	5801 31
4823 90 37	5208	5603 91 10	5801 32
4823 90 39	5209	5603 91 21	5801 33
4823 90 41	5210	5603 91 29	5801 34
4823 90 49	5211	5603 91 90	5801 35
4823 90 51	5212	5603 92 10	5801 36
4823 90 59	5306	5603 92 21	5801 90
4823 90 60	5307	5603 92 29	5802 11
4823 90 91	5308	5603 92 90	5802 19
4823 90 92	5309	5603 93 10	5802 20
4823 90 99	5310	5603 93 21	5802 30
4901 91 10	5311	5603 93 29	5803 10
4901 99 10	5401	5603 93 90	5803 90
4901 99 91	5402	5603 94 10	5804 10
4902 10 10	5403	5603 94 21	5804 21
4902 90 10	5404	5603 94 29	5804 29
4903	5405	5603 94 90	5804 30
4904 00 10	5406	5604 10	5805 00
4907 00 30	5407	5604 20	5806 10
4907 00 99	5408	5604 90 10	5806 20
4908 10 00 19	5508	5604 90 20	5806 31
4908 10 00 99	5509	5604 90 49	5806 32
4908 90 00 19	5510	5604 90 51	5806 39
4908 90 00 99	5511	5604 90 53	5806 40
4909	5512	5604 90 59	5807 10
4910	5513	5604 90 60	5807 90
4911 10 99	5514	5604 90 90	5808 10
4911 91	5515	5605	5808 90
4911 99 99	5516	5606	5809 00
5106	5601 10 10	5607	5810 10
5107	5601 10 90	5608 11 90	5810 91
5108	5601 21	5608 19	5810 92
5109	5601 22	5608 90 10 90	5810 99
5110	5601 29	5608 90 20 90	5901
5111 11 99	5602	5608 90 30	5902 10 20
5111 19 99	5603 11 21	5608 90 90	5902 10 90
5111 20 99	5603 11 29	5609	5902 20 20
5111 30 99	5603 11 90	5701	5902 20 90
5111 90 99	5603 12 10	5702	5902 90 20
5112 11 99	5603 12 21	5703	5903 10 90
5112 19 99	5603 12 29	5704	5903 20 90
5112 20 99	5603 12 90	5705	5903 90 90
5112 30 99	5603 13 10	5801 10	
5112 90 99	5603 13 21	5801 21	
	5603 13 29	5801 22	

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HS heading			
5904	6212	6815 20	7212 50 63
5905	6213	6815 91	7212 50 90
5906 10 00	6214 20	6815 99 10	7212 60 30
5906 91 00	6214 30	6815 99 90	7212 60 99
5906 99 90	6214 40	6901	7213 10 90
5907 00 20	6214 90	6902 20	7213 91 90
5907 00 90	6215 20	6902 90	7214 20 90
6001	6215 90	6903 20	7214 99 91
6002	6216 00	6903 90	7215 50 21
6101	6217	6904	7215 50 29
6102	6301	6905	7215 90 19
6103	6302	6906	7217 10 90
6104	6303	6907	7217 20 99
6105	6304	6908	7217 30 91
6106	6305	6910	7217 90 90
6107	6306	6911	7301 20
6108	6307	6912	7305 11 10
6109	6308	6913	7305 11 91
6110	6310 10 90	7007	7305 12 10
6111	6310 90 90	7009	7305 12 91
6112	6401	7010 10	7305 19 10
6113	6402	7010 20	7305 19 91
6114	6403	7010 91	7305 20 10
6115 11	6404	7010 92	7305 20 91
6115 12	6405	7010 93 20	7305 31 10
6115 19	6406	7010 93 30	7305 31 20
6115 20	6501	7010 93 40	7305 31 91
6115 91 10	6502	7010 93 90	7305 39 10
6115 91 99	6503	7010 94 20	7305 39 20
6115 92 10	6504	7010 94 30	7305 39 91
6115 92 99	6505	7010 94 40	7305 90 10
6115 93 10	6506	7010 94 90	7305 90 20
6115 93 99	6507	7013	7305 90 91
6115 99 10	6601 10	7020	7306 10 10
6115 99 99	6801	7210 20	7306 10 91
6116	6802	7210 41	7306 20 10
6117	6803	7210 49	7306 20 91
6201	6804	7210 70	7306 30 10
6202	6805	7210 90	7306 30 91
6203	6806 10	7212 30	7306 40 11
6204	6806 90	7212 40 10	7306 40 91
6205	6807	7212 40 20	7306 50 10
6206	6808	7212 40 39	7306 50 91
6207	6809	7212 40 91	7306 60 10
6208	6810	7212 40 99	7306 60 91
6209	6811	7212 50 40	7306 90 10
6210	6812	7212 50 51	7306 90 91
6211	6813	7212 50 52	7307
	6814	7212 50 59	



HS heading			
7308	7323 91	7508 90 30	8202 91 00
7309 00 10	7323 92	7508 90 90	8205 20
7309 00 20	7323 93	7604 10 10	8205 59 10
7309 00 39	7323 94	7604 10 20	8211
7309 00 89	7323 99 10	7604 10 39	8214
7310	7323 99 90	7604 10 59	8215
7311 00 80	7324	7604 10 99	8301 20
7313	7325	7604 21 00	8301 30
7314 12	7326	7604 29 10	8301 40
7314 13	7408 19 10	7604 29 29	8301 50
7314 14	7408 21 21	7604 29 49	8301 60
7314 19 90	7408 21 49	7604 29 99	8301 70
7314 20	7408 21 99	7605 19 10	8302 10
7314 31	7408 22 21	7605 19 29	8302 30
7314 39	7408 22 49	7605 29 10	8302 41
7314 41	7408 22 99	7605 29 29	8302 42
7314 42	7408 29 21	7607 19 90	8302 49
7314 49	7408 29 49	7607 20 00	8302 50
7314 50	7408 29 99	7608	8302 60
7315	7411	7609	8303
7317	7412	7610	8304
7318 11	7413	7611	8305
7318 12 90	7414	7612	8306
7318 13 90	7415 10 00	7613	8307
7318 14 90	7415 21 21	7614	8309
7318 15 90	7415 21 29	7615	8310
7318 16 90	7415 21 91	7616 10 20	8311
7318 19 90	7415 21 99	7616 10 90	8402 12 91
7318 21 90	7415 29 21	7616 91 00	8402 12 99
7318 22 90	7415 29 29	7616 99 10	8402 19 91
7318 23 21	7415 29 91	7616 99 20	8402 19 99
7318 23 29	7415 29 99	7616 99 30	8402 20 00
7318 23 91	7415 31 90	7616 99 40	8403 10 00
7318 23 99	7415 32 90	7616 99 60	8403 90 00
7318 24 90	7415 39 90	7616 99 90	8407 31
7318 29 90	7416	7906	8407 32
7320	7417	7907 00 90	8408 20 10
7321 11	7418	8003	8408 20 21
7321 12	7419 10 00	8004	8408 20 29
7321 13	7419 91 10	8005 00	8408 20 90
7321 81	7419 91 20	8006	8409 91 21
7321 82	7419 91 40	8007	8409 91 30
7321 83	7419 91 90	8201 10	8409 91 41
7321 90 20	7419 99 10	8201 20	8409 91 50
7321 90 30	7419 99 20	8201 30	8409 99 21
7321 90 90	7419 99 40	8201 40	8409 99 29
7322	7419 99 90	8201 90	8409 99 30
7323 10	7508 10 00	8202 20 10	8409 99 50
	7508 90 29	8202 20 90	



HS heading			
8413 70 90	8481	8516 90 90	8703 22 20
8414 51 11	8483 10 11	8529 10 23	8703 22 31
8414 59 10	8483 10 21	8535 10	8703 22 39
8414 60 10	8483 50	8535 21	8703 22 83*
8417 20 90	8483 60 10	8535 29	8703 22 88*
8418 10 00	8483 90 00	8535 30	8703 23 10*
8418 21 00	8484	8535 90	8703 23 20
8418 22 00	8485 90	8536 10	8703 23 31
8418 29 00	8502 11 00	8536 20	8703 23 39
8418 30 00	8504 10	8536 30	8703 23 43*
8418 40 00	8504 21 89	8536 50	8703 23 48*
8418 50 90	8504 21 99	8536 61	8703 23 53
8418 91 00	8504 22 91	8536 69	8703 23 58
8419 11	8504 22 99	8536 90 10	8703 23 83
8419 19	8504 23 81	8536 90 30	8703 23 88
8419 81 20	8504 23 89	8536 90 90	8703 24 10
8419 90 10	8504 23 99	8537	8703 24 20
8419 90 20	8504 31 10	8538	8703 24 31
8421 23 00	8504 31 93	8544 11	8703 24 39
8421 29 10	8504 31 98	8544 19	8703 24 83
8421 31 00	8504 32 10	8544 20	8703 24 88
8421 39 10	8504 32 92	8544 41	8703 31 10*
8421 99 21	8504 32 98	8544 49	8703 31 20
8421 99 91	8504 33 91	8544 51	8703 31 31
8421 99 99	8504 33 99	8544 59	8703 31 39
8424 10 00	8504 34 81	8544 60	8703 31 41*
8426 11 10	8504 34 89	8605	8703 31 49*
8428 33 90	8504 34 99	8606 10	8703 31 81*
8431 39 10	8504 40 10	8606 91	8703 31 89*
8431 41 19	8504 40 99	8606 92	8703 32 10*
8431 41 90	8504 50 00	8606 99	8703 32 20
8431 42 00	8506 10	8701 20 19	8703 32 31
8431 49 21	8506 30	8701 20 99	8703 32 39
8431 49 23	8506 40	8701 90 42	8703 32 43*
8431 49 24	8506 50	8702 10 91	8703 32 48*
8431 49 90	8506 60	8702 10 92	8703 32 53*
8432 10 10	8506 80	8702 10 99	8703 32 58*
8432 10 90	8506 90 90	8702 90 21	8703 32 83
8432 90	8507 10 00	8702 90 22	8703 32 88
8438 10 10	8507 20 00	8702 90 29	8703 33 10
8450 11	8507 30	8702 90 80	8703 33 20
8450 12	8507 40	8703 10	8703 33 31
8450 19	8507 80	8703 21 10*	8703 33 39
8474 31 11	8516 10 10	8703 21 20	8703 33 83
8474 90 10	8516 21 00	8703 21 31	8703 33 88
8474 90 91	8516 29 00	8703 21 39	8703 90 90
8474 90 98	8516 60 00	8703 21 81*	8704 21 99
8479 89 20	8516 80 00	8703 21 89*	8704 22 90
	8516 90 10	8703 22 10*	

▼ M1

HS heading			
8704 23 90	8708 99 96	9003 19	9405 99 39
8704 31 90	8711	9004	9405 99 40
8704 32 90	8712	9021 21	9405 99 51
8704 90 99	8714 11	9021 30 10	9405 99 59
8705 10	8714 19	9028 10	9405 99 61
8705 90 98	8714 91	9028 20	9405 99 69
8706	8714 92	9028 30	9405 99 71
8707	8714 93	9028 90 19	9405 99 79
8708 10	8714 94	9028 90 90	9405 99 91
8708 21	8714 95	9401	9405 99 92
8708 29	8714 96	9402 90	9405 99 93
8708 31	8714 99	9403	9405 99 94
8708 39 81	8715	9404	9405 99 99
8708 80 10	8716 10 19	9405 10	9406
8708 80 20	8716 10 90	9405 20	9504 40
8708 80 91	8716 20 19	9405 30	9603
8708 91	8716 20 90	9405 40	9604
8708 92	8716 31 19 00	9405 50	9607
8708 93 10	8716 31 90	9405 60	9608
8708 93 92	8716 39 29 00	9405 91 80	9609
8708 99 10	8716 39 80	9405 92 90	9610
8708 99 21	8716 40 19	9405 99 21	9611
8708 99 29	8716 40 90	9405 99 22	9615
8708 99 93	8716 80	9405 99 23	9616
8708 99 94	8716 90	9405 99 29	
8708 99 95	9003 11	9405 99 31	

In the case of the headings marked with an asterisk, tariff dismantling will follow the schedule set out below:

- three years after the Agreement enters into force, each of the duties and charges will be reduced to 97 % of the basic duty,
- four years after the Agreement enters into force, each of the duties and charges will be reduced to 94 % of the basic duty,
- five years after the Agreement enters into force, each of the duties and charges will be reduced to 91 % of the basic duty,
- six years after the Agreement enters into force, each of the duties and charges will be reduced to 88 % of the basic duty,
- seven years after the Agreement enters into force, each of the duties and charges will be reduced to 73 % of the basic duty,
- eight years after the Agreement enters into force, each of the duties and charges will be reduced to 58 % of the basic duty,
- nine years after the Agreement enters into force, each of the duties and charges will be reduced to 43 % of the basic duty,
- 10 years after the Agreement enters into force, each of the duties and charges will be reduced to 28 % of the basic duty,
- 11 years after the Agreement enters into force, each of the duties and charges will be reduced to 13 % of the basic duty,
- 12 years after the Agreement enters into force, each of the remaining duties and charges will be eliminated.



▼ **M1**

In the case of the headings in bold type, tariff dismantling will apply only to:

**ex 0405 20: Dairy spreads of a fat content by weight of less than 75 %.**

**ex 1302 32: Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds.**



## ANNEX 5

## PRODUCTS REFERRED TO IN ARTICLE 12(1)

HS	Description	Reference price
4011 10 4011 20 4011 40 4011 50 4011 91 4011 99	New pneumatic tyres, of rubber, of a kind used on motor cars, buses, lorries, motor cycles and bicycles; other tyres	36 DH/kg
4013 10	Inner tubes of a kind used on motor cars, buses, and lorries	36 DH/kg
4013 20 4013 90 00 10 4013 90 00 20	Inner tubes of a kind used on bicycles and bicycles with auxiliary motors	44 DH/kg
4013 90 00 90	Other inner tubes	36 DH/kg
5106	Yarn of carded wool, not put up for retail sale	55 DH/kg
5107	Yarn of combed wool, not put up for retail sale	100 DH/kg
ex 5111	Woven fabrics of carded wool containing at least 85 % wool, not exceeding 300 g/m <sup>2</sup> in weight	250 DH/kg
ex 5111	Other woven fabrics of carded wool containing at least 85 % wool, exceeding 300 g/m <sup>2</sup> in weight	200 DH/kg
ex 5112 11	Woven fabrics of combed wool containing at least 85 % wool, not exceeding 200 g/m <sup>2</sup> in weight	300 DH/kg
ex 5112 19	Other woven fabrics of combed wool containing at least 85 % wool, exceeding 200 g/m <sup>2</sup> in weight	300 DH/kg
ex 5112 20	Other woven fabrics of combed wool containing less than 85 % wool, mixed with man-made filaments	250 DH/kg
ex 5112 30	Other woven fabrics of combed wool containing less than 85 % wool, mixed with man-made staple fibres, of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 375 g/m <sup>2</sup>	250 DH/kg
ex 5112 30	Other woven fabrics of combed wool containing less than 85 % wool, mixed with synthetic or man-made staple fibres, of a weight not exceeding 200 g/m <sup>2</sup>	250 DH/kg
ex 5112 90	Woven fabrics of combed wool containing less than 85 % wool, mixed with other materials, of a weight exceeding 375 g/m <sup>2</sup>	250 DH/kg
ex 5112 90	Woven fabrics of combed wool containing less than 85 % wool, mixed with other materials, of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 375 g/m <sup>2</sup>	300 DH/kg

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HS	Description	Reference price
5205 5206	Cotton yarn not put up for retail sale	55 DH/kg
5208 32 90 92 5208 52 90 92	Woven fabrics of cotton containing 85 % or more of cotton, dyed or printed, plain weave, weighing more than 130 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , of a width exceeding 115 cm but not exceeding 165 cm	200 DH/kg
5208329099 5208 52 90 99	Woven fabrics of cotton containing 85 % or more of cotton, dyed or printed, plain weave, weighing more than 130 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , of a width exceeding 165 cm	200 DH/kg
ex 5208 32 90 ex 5208 33 90 ex 5208 39 30	Other woven fabrics of cotton containing at least 85 % of cotton, of yarns of different colours, weighing more than 100 g/m <sup>2</sup> but not more than 130 g/m <sup>2</sup> , of a width exceeding 115 cm	200 DH/kg
ex 5208 42 90 ex 5208 43 90 ex 5208 49 90	Other woven fabrics of cotton containing at least 85 % of cotton, of yarns of different colours, weighing more than 100 g/m <sup>2</sup> but not more than 165 g/m <sup>2</sup> , of a width exceeding 85 cm	250 DH/kg
ex 5208 51 90 ex 5208 52 90 ex 5208 53 90 ex 5208 59 90	Cotton fabrics containing at least 85 % of cotton, printed, of yarns of different colours, weighing not more than 200 g/m <sup>2</sup> , of a width exceeding 115 cm	250 DH/kg
5209 31 90 5209 32 90 5209 39 90 5209 51 90 5209 52 90 5209 59 90	Fabrics containing at least 85 % of cotton, dyed or printed, of a weight exceeding 200 g/m <sup>2</sup>	200 DH/kg
ex 5209 41 90 ex 5209 42 90 ex 5209 43 90 ex 5209 49 90	Fabrics containing at least 85 % of cotton, of yarns of different colours, of a weight exceeding 200 g/m <sup>2</sup> and of a width exceeding 115 cm	200 DH/kg
5209 51 90 90 5209 52 90 90 5209 59 90 90	Fabrics containing at least 85 % of cotton, printed, of a weight exceeding 200 g/m <sup>2</sup> , and of a width exceeding 115 cm	200 DH/kg
5210 11 90 91 5210 12 90 91 5210 19 90 91	Unbleached fabrics containing less than 85 % of cotton, mixed mainly or solely with man-made fibres, of a weight not exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg
ex 5210 31 90 ex 5210 32 90 ex 5210 39 90 ex 5210 41 90 ex 5210 42 90 ex 5210 49 90	Fabrics containing less than 85 % of cotton, dyed or of yarns of different colours, of a weight not exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg

▼B

HS	Description	Reference price
ex 5210 51 90 ex 5210 52 90 ex 5210 59 90	Fabrics containing less than 85 % of cotton, printed, of a weight exceeding 200 g/m <sup>2</sup> and of a width exceeding 115 cm	200 DH/kg
ex 5211 31 90 ex 5211 32 90 ex 5211 39 90 ex 5211 41 90 ex 5211 42 90 ex 5211 43 90 ex 5211 49 90	Fabrics containing less than 85 % of cotton, dyed or of yarns of different colours, of a weight exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg
ex 5211 51 90 ex 5211 52 90 ex 5211 59 90	Fabrics containing less than 85 % of cotton, printed, of a weight exceeding 200 g/m <sup>2</sup> and of a width exceeding 115 cm	200 DH/kg
5212 13 90 90 5212 14 90 90	Other cotton fabrics, dyed or of yarns of different colours, of a weight not exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg
5212 15 90 90	Other cotton fabrics, printed, of a weight not exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg
5212 23 90 90 5212 24 90 90 5212 25 90 90	Other cotton fabrics, dyed, printed or of yarns of different colours, of a weight exceeding 200 g/m <sup>2</sup> and of a width of 85 cm or more	200 DH/kg
5309 11 90 19	Woven fabrics of flax containing at least 85 % of flax, unbleached, of a width of 160 cm or more and of a weight not exceeding 400 g/m <sup>2</sup>	200 DH/kg
5309 29 90 10	Woven fabrics of flax containing less than 85 % of flax, of a width of no more than 160 cm, other than bleached or unbleached	200 DH/kg
5310 10 90 5310 90 90	Woven fabrics of jute or of other textile bast fibres of heading No 5303	10 DH/kg
5402 31 5402 32	Textured yarn of nylon or other polyamides	55 DH/kg
5402 33 5406 10 91 21	Textured polyester yarn	40 DH/kg
5402 39 00 20 5406 10 91 40	Textured polyethylene or polypropylene yarn	40 DH/kg
5403 20 00 90 5406 20 91 90	Other textured yarns of man-made filaments other than acetate	40 DH/kg
5407 41 99 91	Fabrics containing at least 85 % by weight of filaments of nylon or other polyamides, unbleached, clear, for glazing	200 DH/kg
5407 51 99 21	Fabrics containing at least 85 % by weight of textured polyester filaments, bleached or unbleached, clear, for glazing	200 DH/kg

▼B

HS	Description	Reference price
5407 60 90 21	Fabrics containing at least 85 % by weight of non-textured polyester filaments, bleached, unbleached or scoured, clear, for glazing	200 DH/kg
5407 71 99 91	Other fabrics containing at least 85 % by weight of synthetic filaments, bleached or unbleached, clear, for glazing	200 DH/kg
5407 42 99 20 5407 43 99 21 5407 44 99 21	Fabrics containing at least 85 % of nylon or other polyamide filaments, dyed, printed or of yarns of different colours, clear, for glazing	200 DH/kg
5407 42 99 99 5407 43 99 99 5407 44 99 99	Fabrics containing at least 85 % of nylon or other polyamide filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 52 99 99 5407 53 99 99 5407 54 99 99	Other fabrics containing at least 85 % of textured polyester filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 60 90 69 5407 60 90 89 5407 60 90 99	Other fabrics containing at least 85 % of non-textured polyester filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 72 99 99 5407 73 99 99 5407 74 99 99	Other fabrics containing at least 85 % of synthetic filaments, dyed, printed or of yarns of different colours of a width exceeding 57 cm	200 DH/kg
5407 43 99 30 5407 53 99 30 5407 60 90 70 5407 73 99 30	Jacquard fabrics containing at least 85 % by weight of synthetic filaments	200 DH/kg
5407 82 99 90 5407 83 99 99 5407 84 99 90	Jacquard fabrics containing at least 85 % by weight of synthetic filaments, mixed mainly or solely with cotton, dyed, printed or of yarns of different colours	200 DH/kg
5407 83 99 91	Jacquard fabrics containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton, dyed, printed or of yarns of different colours	200 DH/kg
5407 92 99 90 5407 93 99 90 5407 94 99 90	Other fabrics of synthetic filament yarn, dyed, printed or of yarns of different colours	200 DH/kg
5408 22 99 92 5408 22 99 99	Dyed fabrics containing at least 85 % by weight of filaments, strip and the like, artificial, of a width exceeding 57 cm	200 DH/kg
5408 23 99 31	Jacquard fabrics containing at least 85 % by weight of filaments, strip and the like, artificial, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> , of yarns of different colours	200 DH/kg

▼B

HS	Description	Reference price
5408 23 99 39	Fabrics containing at least 85 % by weight of filaments, strip and the like, artificial, of yarns of different colours, measuring 195 d or more of a width of 140 cm or more (mattress ticking)	200 DH/kg
5408 23 99 99	Fabrics of yarns of different colours, containing at least 85 % by weight of filaments, strip and the like, artificial, of a width of over 75 cm	200 DH/kg
5408 24 99 99	Fabrics of yarns of different colours, containing at least 85 % by weight of filaments, strip and the like, artificial, of a width of over 57 cm	200 DH/kg
5408 32 99 90 5408 33 99 99 5408 34 99 90	Other fabrics of artificial filament yarn, dyed, printed or of yarns of different colours	200 DH/kg
5408 33 99 91	Other jacquard fabrics of artificial filament yarn, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> .	200 DH/kg
5408 33 99 92	Other fabrics of artificial filament yarn, of yarns of different colours, measuring 195 d or more, of a width of 140 cm or more (mattress ticking)	200 DH/kg
5509 5510	Yarn (other than sewing thread) of man-made staple fibres, not put up for retail sale	85 DH/kg
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	55 DH/kg
5512 19 90 91 5512 29 90 91 5512 99 90 91	Printed fabrics containing at least 85 % by weight of synthetic staple fibres	200 DH/kg
5512 19 90 99 5512 29 90 99 5512 99 90 99	Fabrics of yarns of different colours, containing at least 85 % by weight of synthetic staple fibres	200 DH/kg
5513 41 90 00 5513 43 90 00 5513 49 90 00 5514 41 90 90 5514 42 90 90 5514 43 90 90 5514 49 90 90	Printed fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton	200 DH/kg
5515 11 90 94 5515 12 90 94 5515 13 90 94 5515 19 90 94	Other printed fabrics, of polyester staple fibres	200 DH/kg
5515 21 90 94 5515 22 90 94 5515 29 90 94	Other printed fabrics, of acrylic or modacrylic staple fibres	200 DH/kg

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HS	Description	Reference price
5515 91 90 94 5515 92 90 94 5515 99 90 94	Other printed fabrics, of other staple fibres	200 DH/kg
5515 11 90 10 5515 11 90 99 5515 12 90 10 5515 12 90 99 5515 13 90 10 5515 13 90 99 5515 19 90 10 5515 19 90 99	Other fabrics of polyester staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> , or other, of yarns of different colours	200 DH/kg
5515 21 90 10 5515 21 90 99 5515 22 90 10 5515 22 90 99 5515 29 90 10 5515 29 90 99	Other fabrics of acrylic or modacrylic staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> , or other fabrics, of yarns of different colours	200 DH/kg
5515 91 90 10 5515 91 90 99 5515 92 90 10 5515 92 90 99 5515 99 90 10 5515 99 90 99	Other fabrics of other synthetic staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> , or other fabrics, of yarns of different colours	200 DH/kg
5516 14 90 00	Printed fabrics containing at least 85 % by weight of artificial staple fibres	200 DH/kg
5516 23 90 20	Fabrics of artificial staple fibres, containing at least 85 % by weight of such fibres, mixed mainly or wholly with synthetic filaments, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m <sup>2</sup> , of yarns of different colours	200 DH/kg
5516 23 90 30	Fabrics of artificial staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or wholly with synthetic filaments, jacquard, of a width of 140 cm or more (mattress ticking), of yarns of different colours	200 DH/kg
5516 24 90 00 5516 34 90 00 5516 44 90 00 5516 94 90 00	Printed fabrics of artificial staple fibres containing less than 85 % by weight of such fibres	200 DH/kg
5605 (except 5605 00 90 00)	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder, or covered with metal	85 DH/kg
5606 00 10 10	Yarns of chenille, silk, waste silk other than noil, noil silk, spun yarn or yarn of heading No 5605, or metal yarn	85 DH/kg

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HS	Description	Reference price
5606 00 91 00	Yarn, strip and the like of heading Nos 5404 or 5405 other than those of heading No 5605 and other than yarns of horsehair, gimped silk, waste silk other than noil or of noil silk	85 DH/kg
5702 (except 5702 10 and 5702 20) 5703 ex 5704 5705	Carpets and carpeting	800 DH/m <sup>2</sup> 400 DH/m <sup>2</sup>
ex 5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5806, impregnated, coated, or plastic-covered or laminated	40 DH/kg
5801 21 19 00 5801 21 90 00	Uncut cotton weft pile fabrics	200 DH/kg
5801 22 90 10 5801 23 90 10 5801 24 90 10	Woven pile fabrics weighing more than 350 g/m <sup>2</sup>	200 DH/kg
5801 22 90 20 5801 22 90 90 5801 23 90 20 5801 23 90 90 5801 24 90 20 5801 24 90 90 5801 25 90 20 5801 25 90 90	Other woven cotton pile fabrics	200 DH/kg
5801 31 19 00 5801 31 90 00 5801 32 19 00 5801 32 90 00 5801 33 19 00 5801 33 90 00	Woven weft pile fabrics of man-made fibres	200 DH/kg
5801 90 35 00	Woven pile fabrics and chenille fabrics, of jute or other textile bast fibres (other than articles of heading No 5806), referred to in Note 2 to Chapter 58	10 DH/kg
ex 5802	Terry towelling and similar woven terry fabrics other than those of heading No 5806; tufted textile fabrics, other than those of heading No 5703, impregnated, coated, or plastic-covered or laminated	200 DH/kg
5802 19 19 90 ex 5802 20 90	Terry towelling and similar woven terry fabrics, of unbleached textiles	200 DH/kg
5803 90 30 00	Gauze, other than that of heading No 5806, of jute or other textile bast fibres of heading No 5303	10 DH/kg
ex 5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, impregnated, coated, covered or laminated with plastics	40 DH/kg



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HS	Description	Reference price
5811 00 41	Textile products in the piece, composed of one or more layers of textile materials assembled by stitching or otherwise, other than embroidery of heading No 5810, impregnated, coated, covered or laminated with plastics	40 DH/kg
5811 00 94 00	Textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No 5810, of fabrics of heading 5310	10 DH/kg
5903	Fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	40 DH/kg
5905 00 31	Textile wall coverings impregnated, coated, covered or laminated with plastics	40 DH/kg
ex 5907 00 20	Oil cloth and other textile fabrics coated with preparations with a basis of drying oil	40 DH/kg
ex 6001 21 ex 6001 22 ex 6001 29 ex 6001 91 ex 6001 92 ex 6001 99	Pile fabrics, knitted or crocheted, other than 'long-pile' fabrics, other than unbleached	200 DH/kg
6002 41 99 00 6002 42 99 00 6002 43 99 6002 49 99 00	Other fabrics, warp knit (including those made on galloon knitting machines)	200 DH/kg
6002 91 99 00 6002 92 99 00 6002 93 99 21 6002 93 99 22 6002 93 99 29 6002 93 99 90 6002 99 99 00	Other knitted or crocheted fabrics	200 DH/kg
6104 11 6104 12 6104 13 6104 19 6104 21 6104 22 6104 31 6104 32 6104 33 6104 39 (except 6104 39 00 10) 6104 61 6104 62 6104 63 6104 69	Women's or girls' suits, ensembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts, knitted or crocheted	600 DH/kg

▼B

HS	Description	Reference price
6104 41 6104 42 6104 43 6103 44 6103 49 6104 51 6104 52 6104 53 6104 59	Dresses, skirts, divided skirts, knitted or crocheted	600 DH/kg
6106 (except 6106 90 00 10 6 106 900 020)	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	500 DH/kg
ex 6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	350 DH/kg
ex 6108	Women's or girls' slips, petticoats and négligés, knitted or crocheted	350 DH/kg
6109	T-shirts, singlets and other vests, knitted or crocheted	350 DH/kg
6108	Women's or girls' slips, petticoats and négligés, knitted or crocheted	350 DH/kg
6109	T-shirts, singlets and other vests, knitted or crocheted	400 DH/kg
6110 10 6110 20 6110 30 6110 90 (except 6110 90 00 91)	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	400 DH/kg
6112 11 6112 12 6112 19	Track suits	450 DH/kg
6203 31 6203 32 6203 33 6203 39 6204 31 6204 32 6204 33 6204 39	Men's or women's jackets and blazers	1 250 DH/unit
6203 11 6203 12 6203 19 6203 21 6203 22 6203 23 6203 29 6204 11 6204 12 6204 13 6203 19 6204 21 6204 22 6204 23 6204 29	Men's or boys' suits or ensembles; women's or girls' suits or ensembles	1 750 DH/unit

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HS	Description	Reference price
ex 6203 41 ex 6203 42 ex 6203 43 ex 6203 49 ex 6204 61 ex 6204 62 ex 6204 63 ex 6204 69	Men's, boys', women's or girls' trousers or bib-and-brace overalls	500 DH/unit
ex 6204 41 ex 6204 42 ex 6204 43 ex 6204 44 ex 6204 49 (except 6204 49 10)	Dresses, other than those of noil silk or silk waste other than noil	1 000 DH/unit
6205 6206	Men's or boys' shirts; women's or girls' blouses, shirts and shirt-blouses  (except 6206 10)  (except 6301 10)	200 DH/unit  6301 Blankets (other than electric blankets)
150 DH/kg		
6302	Bed linen, table linen, toilet linen and kitchen linen	400 DH/kg
ex 6305 10 ex 6305 20	Sacks and bags, of a kind used for the packing of goods, of jute or other textile bast fibres of heading No 5303, imported empty	10 DH/kg
ex 6305 31 ex 6305 39	Sacks and bags, of a kind used for the packing of goods, of man-made textile materials, imported empty	28 DH/kg
ex 6305 90	Sacks and bags, of a kind used for the packing of goods, of other textile materials, imported empty	10 DH/kg
6306 11 6306 12 6306 19	Tarpaulins, awnings and sunblinds	40 DH/kg
6306 21 6306 22 6306 29	Tents	40 DH/kg
ex 6403 59 00 30 ex 6403 59 00 41 ex 6403 59 00 59 ex 6403 59 00 91 ex 6403 59 00 99	Footwear with outer soles and uppers of leather (not covering the ankle)	300 DH/pair
ex 6403 99 00 30 ex 6403 99 00 41 ex 6403 99 00 49 ex 6403 99 00 91 ex 6403 99 00 99	Other footwear with leather uppers (not covering the ankle)	300 DH/pair
ex 6405 10 00 91 ex 6405 10 00 99	Other footwear with leather or composition leather uppers	300 DH/pair

▼ B

HS	Description	Reference price
ex 6405 90 00 40 ex 6405 90 00 90	Other footwear	300 DH/pair
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads) not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	120 DH/kg
6907	(except 6 907 100 091 6907 90 00 91)	Unglazed ceramic (except stoneware) flags and paving, hearth or wall tiles:
— other	— in biscuit form for the use of the industries in question 40 DH/m <sup>2</sup>	19 DH/m <sup>2</sup>
6907 10 00 91 6907 90 00 91	Unglazed stoneware flags and paving, hearth or wall tiles with a smallest side exceeding 5 cm: — imported by the entrepreneurs in question — other	1,60 DH/kg 3,50 DH/kg
6908 (except 6908 10 00 10)	Glazed ceramic flags and paving, hearth or wall tiles	3,50 DH/kg
6908 10 00 10	Glazed ceramic tiles, cubes and mosaic cubes with a smallest side not exceeding 5 cm	60 DH/m <sup>2</sup>
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	11 DH/kg
7013 10 00 11 7013 29 00 21	Stemless glasses (tumblers), not cut, etched, engraved or decorated, of glass other than crystal and other than that having a low expansion coefficient: — with a capacity of under 250 ml — with a capacity of 250 ml or more	26 DH/kg 13 DH/kg
7321 11 11 00 7321 11 13 00 7321 11 91 00 7321 11 93 00 7321 81 10 00 7321 81 20 00	Gas cookers and appliances; dual-fuel cookers and appliances	60 DH/kg
8201 30 00 11 8201 30 00 19	Mattocks and picks	20 DH/kg
ex 8201 30 00 90	Hoes	32 DH/kg
8205 20 00 00	Hammers and sledge hammers	32 DH/kg
8301 30 8301 40	Locks	50 DH/kg
ex 8407 31 10 00	Internal combustion engines of a cylinder capacity of 50 cc or less	1 800 DH/kg
8409 91 21 00	Cylinder blocks for mopeds of a cylinder capacity of 50 cc or less	200 DH/kg

▼B

HS	Description	Reference price
8409 91 30 20	Pistons for mopeds of a cylinder capacity of 50 cc or less	300 DH/kg
8418 21 00 10 8418 21 00 90 8418 22 00 90 8418 29 00 90	Household-type refrigerators of a capacity of 500 litres or less	3 000 DH/m <sup>3</sup> (outside)
8421 23 00 00 8421 29 10 00 8421 31 00 00 8421 39 10 00	Filtering or purifying machinery and apparatus for gases and liquids, for engines	80 DH/kg (CAV type) 45 DH/kg (other)
8450 11 10 00 8450 12 10 10 8450 19 10 10 8450 19 10 90	Washing machines (4 to 6 kg of laundry)	4 000 DH/unit
8481 80 40	Taps, cocks, valves and similar appliances for buildings	85 DH/kg
8506 19 10 10 8506 20 10 10 8506 11 00 10 8506 12 00 10 8506 13 00 10	Dry batteries producing under 10 volts	32 DH/kg
ex 8516 60 00	Electric and dual-fuel cookers	60 DH/kg
8535 90 10 8536 90 10 8538 90 20	Bars for connecting electrical circuits and parts of such circuits	80 DH/kg
8636 50 11 ex 8538 90 91 10	Switches and parts of switches for household use	80 DH/kg
8536 61 10 8538 90 10	Lamp holders and parts of lamp holders	120 DH/kg
8536 69 10 ex 8538 90 91 10	Plugs and sockets and parts of plugs and sockets for household use	80 DH/kg
8539 22	Filament lamps of a power not exceeding 200 W and for a voltage exceeding 100 V	45 DH/kg
8708 31 8708 39	Mounted brake linings for motor vehicles	120 DH/kg
8714 11 00 10	Motorcycle saddles	70 DH/unit
8714 95 00	Bicycle saddles	80 DH/unit
ex 8714 19 00 99 ex 8714 93 00	Hubs	25 DH/pair

**▼B**

HS	Description	Reference price
ex 8714 19 00 99 ex 8714 96 00	Crank-gear sets	9 DH/set
ex 8714 19 00 99 ex 8714 99 00 99	Steering gear	9 DH/set
9028 30 10 00	Low and medium-voltage electricity meters: — for single phase — for three-phase	185 DH/unit 412 DH/unit

New cars: 69 500 DH per car.

Used cars: 65 000 DH per car.

▼ M1

## ANNEX 6 (\*)

## List 1

CN code	Description
4012 10	Retreaded tyres
4012 20 00	Used pneumatic tyres
4012 90 29	Used pneumatic tyres for aircraft
4012 90 39	Other, for pneumatic tyres of a unit weight of more than 70 kg, used
4012 90 40 90	Other, for pneumatic tyres of a unit weight of over 15 kg and up to 70 kg, used
4012 90 90 19	Other, for pneumatic tyres of a unit weight of 15 kg or less, used
4012 90 90 90	Other, for pneumatic tyres of a unit weight of 15 kg or less, used
6309 00	Worn clothing and other worn articles
ex 8701 20 19 8701 90 42 90 8701 90 49 90	Road tractors, including used tractors for hauling; other wheeled road tractors, used
8702 10 99 19 8702 10 99 99 8702 10 92 90 8702 90 22 90 8702 90 29 19 8702 90 29 99	Motor vehicles for transporting groups of passengers, with compression-ignition or other internal combustion piston engine, used
8704 21 90 39 8704 21 90 69 8704 21 90 79 8704 21 90 99 8704 22 90 29 8704 22 90 49 8704 22 90 59 8704 22 90 99 8704 23 90 29 8704 23 90 49 8704 23 90 59 8704 23 90 99 8704 31 90 39 8704 31 90 69 8704 31 90 79 8704 31 90 99	Motor vehicles for transporting goods, with compression-ignition, spark- ignition or other internal combustion piston engine, used

(\*) The concept of used goods will be governed by a benchmark of age, based on the length of time for which the goods have been in use. This should be determined by the parties six months before the Agreement enters into force.  
The concept of used goods will not apply to reconditioned goods which are recognised as complying with the technical regulations in force in Morocco.

▼ M1

CN code	Description
8704 32 90 29 8704 32 90 49 8704 32 90 59 8704 32 90 99	
8705 10 00 90 8705 90 90 99	Special-purpose motor vehicles other than those principally designed for the transport of persons or goods, used
8716 31 90 99 8716 39 90 90	Other tanker-trailers and tanker semi-trailers and other trailers and semi-trailers, for the transport of goods, etc., used



▼ M1

## List 2

CN code	Description
ex 7321 11 11 ex 7321 11 21	Cookers and gas appliances, used
ex 8408 90 90	Motors for irrigation, used
ex 8418 10 00 ex 8418 21 00 ex 8418 22 00 ex 8418 29 00	Refrigerators and freezers, used
ex 8450 11 10 ex 8450 12 10 ex 8450 19 10	Washing machines, used
ex 8516 60 00	Electric and dual-fuel cookers, used
ex 8711 10 11	Mopeds, used
ex 8712 00 00	Bicycles, used

**▼B***ANNEX 7***relating to intellectual, industrial and commercial property**

1. By the end of the fourth year after the entry into force of the Agreement, Morocco 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 Organisations (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 Plants (Act of Geneva, 1991).
2. The Association Council may decide that paragraph 1 of this Annex applies to other multilateral conventions in this field.
3. The Contracting Parties express their attachment to observing the obligations flowing from the following multilateral conventions:
  - Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union),
  - Madrid Agreement concerning the International Registration of Marks in the 1969 Act of Stockholm (Madrid Union),
  - Berne Convention for the Protection of Literary and Artistic Works in the Act of Paris of 24 July 1971,
  - Protocol relating to the Madrid Agreement concerning the International Registration of Marks (1989),
  - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977).

**▼B***LIST OF PROTOCOLS*

- Protocol 1* concerning the arrangements applicable to the importation into the European Union of agricultural products, processed agricultural products, fish and fishery products originating in the Kingdom of Morocco
- Protocol 2* concerning the arrangements applicable to the importation into the kingdom of Morocco of agricultural products, processed agricultural products, fish and fishery products originating in the European Union
- Protocol 4* concerning the definition of the concept of 'originating products' and methods of administrative cooperation
- Protocol 5* on mutual assistance in customs matters between the administrative authorities

▼ **M6****PROTOCOL No 1****concerning the arrangements applicable to the importation into the European Union of agricultural products, processed agricultural products, fish and fishery products originating in the Kingdom of Morocco**

Imports into the European Community of agricultural products, processed agricultural products, fish and fishery products originating in Morocco shall be subject to the conditions set out below.

## TITLE I

**GENERAL PROVISIONS***Article 1*

1. With a view to accelerating the liberalisation of bilateral trade in agricultural products, processed agricultural products, fish and fishery products between the Kingdom of Morocco and the European Union, new provisions and concessions shall be established by both parties, in accordance with the terms of the 2005 Euro-Mediterranean Rabat Roadmap, established for the liberalisation of trade in agricultural products, processed agricultural products, fish and fishery products.

2. These new provisions and concessions, as set out in the specific provisions cited below, shall govern the bilateral trade in agricultural products, processed agricultural products, fish and fishery products, of the two parties.

## TITLE II

**SPECIAL PROVISIONS***Article 2***Tariff provisions**

1. On the date of entry into force of this Protocol, customs duties (*ad valorem* and specific) applicable on imports into the European Union of agricultural products, processed agricultural products, fish and fishery products originating in Morocco shall be eliminated, except if otherwise provided for in paragraphs 2 and 3 for the agricultural products and in Article 5 for the processed agricultural products.

2. For those products originating in Morocco listed in the Annex to this Protocol, customs duties shall be eliminated or reduced by a percentage specified in column 'a' within the limit of the tariff quotas listed in column 'b' for each of them.

The customs duties in respect of the quantities in excess of the tariff quotas shall be reduced by the percentage listed in column 'c' for each of them.

3. By way of derogation from the provisions of paragraphs 1 and 2:

- (a) For the products to which an entry price applies in accordance with Article 140a of Council Regulation (EC) No 1234/2007<sup>(1)</sup>, and for which the Common Customs Tariff provides for the application of an *ad valorem* customs duty and a specific customs duty, the elimination applies only to the *ad valorem* part of the duty.

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

▼ **M6**

- (b) For the products listed in the table below, the agreed entry price level from which specific duties will be reduced to zero during the periods indicated shall be those set out below, and the *ad valorem* customs duties shall be eliminated for the tariff quotas set in the Annex to this Protocol and for unlimited quantities for products covered by CN codes 0709 90 80, 0805 10 20, 0806 10 10, 0809 10 00 and 0809 30.

CN code	Product	Period	Agreed entry price (EUR/100 kg)
0702 00 00	Tomatoes, fresh or chilled	01/10 – 31/05	46,1
0707 00 05	Cucumbers, fresh or chilled	01/11 – 31/05	44,9
0709 90 70	Courgettes, fresh or chilled	01/10 – 31/01 01/02 – 31/03 01/04 – 20/04	42,4 41,3 42,4
0709 90 80	Artichokes, fresh or chilled	01/11 – 31/12	57,1
0805 10 20	Sweet oranges, fresh	01/12 – 31/05	26,4
0805 20 10	Clementines, fresh	01.11 – end of February	48,4
0806 10 10	Table grapes, fresh	21/07 – 20/11	35,8
0809 10 00	Apricots, fresh	01/06 – 31/07	64,5
0809 30	Peaches, including nectarines, fresh	11/06 – 30/09	49,1

For the products referred to in the table above:

if the price of a particular consignment is 2 %, 4 %, 6 % or 8 % below the agreed entry price, the specific preferential customs duty shall be 2 %, 4 %, 6 % or 8 %, respectively, of the agreed entry price;

if the entry price of a particular consignment is below 92 % of the agreed entry price, the specific customs duty bound in the WTO shall apply.

These agreed entry prices shall be reduced in the same proportions and at the same pace as the entry prices bound in the WTO.

- (c) For the products under CN codes 1701 and 1702, no preferential tariff concession shall be applied, with the exception of CN codes 1702 11 00, ex 1702 30 50, ex 1702 30 90 (chemically pure lactose and glucose already exempt from customs duty) and the product covered by CN code 1702 50 00 included in the Annex to this Protocol.

4. For products covered by CN codes 0707 00 05 and 0709 90 70, the tariff quota volumes are increased in four equal tranches, each representing 3 % of the amounts specified in column 'b' of the Annex to this Protocol. The first increase will be on the date of the second opening of each tariff quota after this Protocol enters into force.

**▼M6**

5. For the first year of application of this Protocol, the volumes of the tariff quotas for which the quota period began before the entry into force of this Protocol shall be calculated as a pro rata of the basic volumes, taking into account the part of the period which elapsed before the entry into force of this Protocol.

*Article 3***Tomatoes provision**

1. For fresh or chilled tomatoes falling under CN code 0702 00 00, for each period from 1 October to 31 May, hereinafter called 'marketing year', the preferential treatment set out in the Annex to this Protocol shall be applied under the following monthly tariff quotas and additional tariff quota:

Basic monthly tariff quotas	2011/2012 marketing year	2012/2013 marketing year	2013/2014 marketing year	2014/2015 marketing year	2015/2016 marketing year and following years
October	12 900	13 350	13 800	14 250	14 700
November	33 700	34 900	36 100	37 300	38 500
December	38 100	39 450	40 800	42 150	43 500
January	38 100	39 450	40 800	42 150	43 500
February	38 100	39 450	40 800	42 150	43 500
March	38 100	39 450	40 800	42 150	43 500
April	20 000	20 700	21 400	22 100	22 800
May	6 000	6 250	6 500	6 750	7 000
Total	225 000	233 000	241 000	249 000	257 000
Additional tariff quota (from 1 November to 31 May)	28 000	28 000	28 000	28 000	28 000

2. Morocco undertakes to ensure that no more than 30 % of this additional tariff quota is used during any one month.

3. Drawings on the basic monthly tariff quotas shall be stopped on 15 January for the months from October to December each marketing year and on the second working day after 1 April for the months from January to March. The following working day, the Commission shall determine the unused quantities under the basic monthly quotas concerned, and these shall be transferred to the additional quota for that marketing year. From the above dates, all retroactive applications under one of the basic monthly tariff quotas applicable during the months of November, December and January to March, and any unused quantities to be returned to those quotas shall be taken from or placed in the additional tariff quota for the marketing year concerned.

4. Morocco shall notify the Commission of weekly exports to the European Union within a time limit that allows precise and accurate reporting. Such time limit must not exceed 15 days.

▼ **M6***Article 4***Cooperation**

1. The aim of the specific arrangements provided for in Article 2(2) and (3) and in Article 3 shall be to preserve the level of Morocco's traditional exports to the European Union and to avoid disturbances of Community markets.
2. In order to ensure that this aim is fully achieved and to improve market stability and continuity of supply in the fruit and vegetable sector, the two Parties shall hold consultations at least once a year, or at any time if one of the Parties so requests, no more than five working days after such a request.
3. Consultations shall cover trade during the previous marketing year and the outlook for the coming marketing year, in particular the market situation, production forecasts, estimated production and export prices and possible market developments the rules for the application of the specific arrangements provided for in Article 2(3) and Article 3. As part of these consultations, the Parties may be assisted, where necessary, by experts or industry representatives.

*Article 5***Processed agricultural products**

1. The products with a sucrose or isoglucose content of 70 % or more listed below are subject to a special monitoring mechanism:

CN code <sup>(1)</sup>	Description <sup>(2)</sup>
ex 1704 90 99	Other confectionery, not containing cocoa, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 30	Cocoa powder containing added sugar or other sweetening matter, containing between 70 % and 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Cocoa powder containing added sugar or other sweetening matter, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 20 95	Other food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose
ex 1901 90 99	Other food preparations of flour, groats, meal, starch or malt extract, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose
ex 2101 12 98	Coffee-based preparations containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose

▼ **M6**

CN code <sup>(1)</sup>	Description <sup>(2)</sup>
ex 2101 20 98	Tea or maté-based preparations containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose
ex 2106 90 59	Other flavoured or coloured sugar syrups, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose
ex 2106 90 98	Other food preparations not elsewhere specified or included, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose
ex 3302 10 29	Other mixtures and preparations based on odoriferous substances of a kind used for the manufacture of beverages, containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose

<sup>(1)</sup> CN codes corresponding to Regulation (EC) No 1031/2008 (OJ L 291, 31.10.2008, p. 1).

<sup>(2)</sup> Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

2. If there is a cumulative increase of over 20 % in quantity in imports of the products from Morocco listed in paragraph 1 during the current calendar year compared with the average annual imports for the previous three calendar years, the European Union will suspend the granting of preferential treatment for the current calendar year.

3. Paragraph 2 shall not apply if the total quantity imported since the beginning of the current calendar year for all the products listed in paragraph 1 is less than 5 000 tonnes.

4. In the five working days following the date of entry into force of the suspension of preferential treatment, the parties shall hold consultations with a view to jointly evaluating the market situation in terms of the quantities and the customs duties of the products in question, in order to reach an agreement on the conditions for reintroducing the preferential treatment.

5. As soon the conditions set out in paragraph 4 are met, within 15 working days the European Union will adopt all the measures required to lift the suspension with immediate effect.

In any case, the preferential treatment should be re-established no later than:

— the beginning of the following year, if the suspension takes effect before 30 June,

— six months after the suspension enters into force, if the suspension takes effect after 30 June.

6. The Parties must jointly examine the working of this monitoring mechanism within three years of this Protocol entering into force.



**▼ M6***Article 6***Rendezvous clause**

The parties shall meet no later than three years from the date of entry into force of this Protocol to consider the possibility of granting each other further preferential concessions, taking into account the agricultural policy, sensitivity and specific characteristics of each product concerned.

*Article 7***Safeguard measure**

Without prejudice to the provisions of Articles 25 to 27 of the Agreement, if, given the particular sensitivity of the agricultural markets, there are such increased quantities of imports of products from Morocco which are the subject of concessions granted under this Protocol that they cause serious disturbance to Community markets and/or serious disturbance to the production sector, both Parties shall hold consultations immediately to find an appropriate solution. Pending such solution, the importing Party is authorised to take the measures it deems necessary.

The safeguard measure, taken pursuant to the previous paragraph, may only be applied for a maximum duration of one year, which may be renewed just once on the decision of the Association Committee.

*Article 8***Sanitary and phytosanitary provisions and technical standards and regulations**

With a view to eliminating barriers to trade for agricultural products, processed agricultural products, fish and fishery products, the Parties agree to apply the following sanitary and phytosanitary provisions and technical standards and rules to their bilateral trade:

- (1) the rights and obligations of the parties with regard to the sanitary and phytosanitary measures derive from the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement);
- (2) the application of sanitary and phytosanitary measures should take account of the standards, procedures and recommendations of international standards organisations, including the Codex Alimentarius Commission, the World Organisation for Animal Health, the International Office of Epizootic Diseases, the International Plant Protection Convention, and the European and Mediterranean Plant Protection Organisation;
- (3) the rights and obligations of the Parties with regard to standards, technical regulations, and conformity assessments are governed by the provisions of the WTO Agreement on Technical Barriers to Trade (WTO Agreement);
- (4) the Parties shall communicate the names and contact details of the contact points to facilitate the processing and resolution of problems linked to the application of paragraphs 1, 2 and 3.

**▼ M6***Article 9***Geographical indications**

The two Parties engaged in discussions with a view to promoting and developing quality products and protecting the distinctive quality marks in accordance with the terms of the 2005 Euromed roadmap for agriculture.

Following those discussions and, having regard to both Parties having a shared interest in concluding an agreement on the protection of geographical indications for agricultural products, processed agricultural products, fish and fishery products, the Parties agreed to open negotiations within three months of the date of entry into force of this Protocol.

*Article 10***Wine with a designation of origin**

Wine with geographical indications originating in Morocco bearing the term ‘appellation d’origine contrôlée’ in accordance with Moroccan law shall be accompanied by a V I 1 or V I 2 document in accordance with the provisions of Regulation (EC) No 555/2008 <sup>(1)</sup>, in particular Article 50(2) thereof, on the certificates and analyses required for imports of wine, grape juice and grape must.

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<sup>(1)</sup> OJ L 170, 30.6.2008, p. 1.

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## ANNEX

**Concerning the arrangements applicable to the importation into the European Union of agricultural products, processed agricultural products, fish and fishery products originating in the Kingdom of Morocco**

CN code <sup>(1)</sup>	Description <sup>(2)</sup>	a	b	c
		Reduction of the MFN customs duty applicable to the quota (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Reduction of the MFN customs duty beyond the current tariff quotas (%)
0702 00 00	Tomatoes, fresh or chilled, from 1 October to 31 May	100 %	See Article 3	60 %
0702 00 00	Tomatoes, fresh or chilled, from 1 June to 30 September	60 %	unlimited	
0703 20 00	Garlic, fresh or chilled	100 %	1 500	—
0707 00 05	Cucumbers, fresh or chilled, from 1 November to 31 May	100 %	15 000	—
0707 00 05	Cucumbers, fresh or chilled, from 1 June to 31 October	100 %	unlimited	
0709 90 70	Courgettes, fresh or chilled, from 1 October to 20 April	100 %	50 000	—
0709 90 70	Courgettes, fresh or chilled, from 21 April to 31 May	60 %	unlimited	
0805 20 10	Fresh clementines, from 1 November to the end of February	100 %	175 000	80 %
0805 20 10	Fresh clementines, from 1 March to 31 October	100 %	unlimited	
0810 10 00	Fresh strawberries, from 1 November to 31 March	100 %	unlimited	
0810 10 00	Fresh strawberries, from 1 April to 30 April	100 %	3 600	—
0810 10 00	Fresh strawberries, from 1 May to 31 May	50 %	1 000	—
0810 10 00	Fresh strawberries, from 1 June to 31 October	0 %	—	
1702 50 00	Chemically pure fructose	100 %	600	100 % on the <i>ad valorem</i> duty + 30 % on AC <sup>(3)</sup> over 3 years (10 % per year)

<sup>(1)</sup> CN codes corresponding to Regulation (EC) No 1031/2008 (OJ L 291, 31.10.2008, p. 1).

<sup>(2)</sup> Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

<sup>(3)</sup> AC: agricultural component, as set out in Regulation (EC) No 3448/93 of 6 December 1993 (OJ L 318, 20.12.1993, p. 18).

▼ **M6****PROTOCOL No 2****Concerning the arrangements applicable to the importation into the kingdom of Morocco of agricultural products, processed agricultural products, fish and fishery products originating in the European Union**

Imports into the Kingdom of Morocco of agricultural products, processed agricultural products, fish and fishery products originating in the European Union shall be subject to the conditions set out below.

## TITLE I

**GENERAL PROVISIONS***Article 1*

1. With a view to accelerating the liberalisation of bilateral trade in agricultural products, processed agricultural products, fish and fishery products between the Kingdom of Morocco and the European Union, new provisions and concessions shall be established by both parties, in accordance with the terms of the 2005 Euro-Mediterranean Rabat Roadmap, established for the liberalisation of trade in agricultural products, processed agricultural products, fish and fishery products.

2. These new provisions and concessions, as set out in the specific provisions cited below, shall govern the bilateral trade in agricultural products, processed agricultural products, fish and fishery products, of the two parties.

## TITLE II

**SPECIAL PROVISIONS***Article 2***Tariff provisions**

1. On the date this Protocol enters into force, the imports into the Kingdom of Morocco of agricultural products, processed agricultural products, fish and fishery products originating in the European Union shall be subject to the conditions set out in lists 1, 2 and 3 attached to this Protocol.

2. The products mentioned in List (1) attached to this Protocol are subject to a process of liberalisation on the basis of an annual linear dismantling (in equal tranches) of the customs duties in accordance with the following instructions set out in column 'a' from the entry into force of the Agreement:

- G1, the customs duties are eliminated from the entry into force of this Protocol,
- G2, the customs duties will be dismantled on a linear basis from the entry into force of this Protocol until there are no customs duties in 5 years; for the products in this group that are marked with an asterisk in column 'a', the dismantling period is two years from 1 March 2010,

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— G3, the customs duties will be dismantled on a linear basis from the entry into force of this Protocol until there are no customs duties in 10 years.

3. For those products from the European Union listed in List 2 attached to this Protocol and subject to the application of paragraph 2, the customs duties shall be reduced by a percentage specified in column 'a' within the limit of a tariff quotas specified in column 'b' for each of them.

Beyond the tariff quota, the customs duties will be dismantled on a linear basis from the entry into force of this Agreement in line with the arrangements fixed for each of the G2 and G3 groups referred to in paragraph 2.

4. For those products from the European Union listed in List 3 attached to this Protocol and not subject to a liberalisation process, the customs duties shall be reduced by a percentage specified in column 'a' within the limit of a tariff quota specified in column 'b' for each of them. Products outside the quota are subject to the MFN duty in force.

5. For the products under CN codes 1701, no preferential tariff concession is applied, with the exception of the products covered by HS codes 1701 99 10 11; 1701 99 10 19; 1701 99 20 00 and 1701 99 99 00 referred to in List (1) attached to this Protocol.

*Article 3***Cereal provisions**

1. For cereals covered by the Moroccan code 1001 90 90 10, the tariff quota shall be fixed as stipulated in the footnote on page 2 of list (3) of this Protocol on the basis of Moroccan production for the current year, as estimated and published by the Moroccan authorities in May. The quota will be adapted, if necessary, at the end of July following a communication from the Moroccan authorities fixing the definitive volume of Moroccan output. However, the result of any such adjustment may, by common agreement between the Parties, be adjusted either upwards or downwards, by 5 % in line with the outcome of the consultations referred to in Article 4.

2. The above tariff quota shall not apply for the months of June and July. During the consultations provided for in the above paragraph, the Parties shall agree to consider whether to extend this period in the light of the forecasts for the Moroccan market. However, any extension may not go beyond 31 August.

3. For products covered by the code 1001 90 90 10 referred to in list 3 to this Protocol, the customs duty indicated in column 'a' shall be that applied on 1 October 2003 and shall remain at or below that level for the purposes of calculating the tariff reduction.

If the duty concerned is reduced on an *erga omnes* basis after that date, the percentage indicated in columns 'a' shall be adjusted according to the following rules:

— if the duty is reduced on an *erga omnes* basis, the percentage shall be increased by 0,275 % per percentage point of reduction,

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- if the duty is subsequently increased on an *erga omnes* basis, the percentage shall be reduced by 0,275 % per percentage point of increase,
- if the duty is again adjusted either upwards or downwards, the percentage resulting from the application of the previous indents shall be adjusted using the relevant formula.

4. If, after the entry into force of this Protocol, Morocco grants a larger tariff reduction on cereals covered by Moroccan code 1001 90 90 10 to a third country (under an international agreement), Morocco undertakes to grant the same tariff reduction to the European Union as an autonomous measure.

*Article 4***Cooperation**

1. For the purposes of managing the provisions set out in paragraph 1 of Article 3, and in order to ensure supplies to the Moroccan market as well as the stability and continuity of that market and to stabilise prices on the Moroccan market and preserve traditional trade flows, the following cooperation arrangements shall apply in the cereals sector: the parties shall hold consultations before the beginning of each marketing year, no later than the first half of June.

2. The purpose of these consultations will be to discuss the market situation for cereals including, in particular, production forecasts for Moroccan common wheat, the situation of stocks, consumption, producer and export prices and possible market development as well as possibilities of adapting supply to demand.

*Article 5***Rendezvous clause**

The parties shall meet no later than three years from the date of entry into force of this Protocol to consider the possibility of granting each other further preferential concessions, taking into account the agricultural policy, sensitivity and specific characteristics of each product concerned.

*Article 6***Safeguard measure**

Without prejudice to the provisions of Articles 25 to 27 of the Agreement, if, given the particular sensitivity of the agricultural markets, there are such increased quantities of imports of products from the European Union which are the subject of concessions granted under this Protocol that they cause serious market disturbance and/or serious disturbance to the production sector, both Parties shall hold consultations immediately to find an appropriate solution. Pending such solution, the importing Party is authorised to take the measures it deems necessary.

The safeguard measure, taken pursuant to the previous paragraph, may only be applied for a maximum duration of one year, which may be renewed just once on the decision of the Association Committee.

▼ **M6***Article 7***Sanitary and phytosanitary provisions and technical standards and regulations**

With a view to eliminating barriers to trade for agricultural products, processed agricultural products, fish and fishery products, the Parties agree to apply the following sanitary and phytosanitary provisions and technical standards and rules to their bilateral trade:

- (1) the rights and obligations of the parties with regard to the sanitary and phytosanitary measures derive from the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement);
- (2) the application of sanitary and phytosanitary measures should take account of the standards, procedures and recommendations of international standards organisations, including the Codex Alimentarius Commission, the World Organisation for Animal Health, the International Office of Epizootic Diseases, the International Plant Protection Convention, and the European and Mediterranean Plant Protection Organisation;
- (3) the rights and obligations of the Parties with regard to standards, technical regulations, and conformity assessments are governed by the provisions of the WTO Agreement on Technical Barriers to Trade (WTO Agreement);
- (4) the Parties shall communicate the names and contact details of the contact points to facilitate the processing and resolution of problems linked to the application of paragraphs 1, 2 and 3.

*Article 8***Geographical indications**

The two Parties engaged in discussions with a view to promoting and developing quality products and protecting the distinctive quality marks in accordance with the terms of the 2005 Euromed roadmap for agriculture.

Following those discussions and, having regard to both Parties having a shared interest in concluding an agreement on the protection of geographical indications for agricultural products, processed agricultural products, fish and fishery products, the Parties agreed to open negotiations no later than three months after the date of entry into force of this Protocol.

List (1): Projects subject to liberalisation

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0101 10 10 00	G1	0106 19 50 00	G1	0204 21 00 90	G1	0208 90 00 99	G3
0101 10 20 00	G1	0106 19 61 00	G1	0204 22 00 90	G1	0209 00 00 11	G1
0101 90 10 00	G1	0106 19 69 00	G1	0204 23 00 90	G1	0209 00 00 19	G1
0101 90 20 00	G1	0106 19 90 00	G1	0204 30 00 90	G1	0209 00 00 30	G1

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Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0101 90 30 10	G1	0106 20 10 00	G1	0204 41 00 90	G1	0209 00 00 90	G1
0101 90 30 90	G1	0106 20 91 00	G1	0204 42 00 90	G1	0210 11 00 10	G1
0101 90 90 10	G1	0106 20 92 00	G1	0204 43 00 90	G1	0210 11 00 90	G1
0101 90 90 90	G1	0106 20 99 00	G1	0205 00 00 00	G1	0210 12 00 10	G1
0102 10 00 10	G1	0106 31 10 00	G1	0206 10 10 00	G2	0210 12 00 90	G1
0102 10 00 90	G1	0106 31 90 00	G1	0206 10 99 00	G1	0210 19 00 10	G1
0102 90 22 00	G1	0106 32 10 00	G1	0206 21 00 10	G2	0210 19 00 90	G1
0102 90 31 00	G1	0106 32 90 00	G1	0206 21 00 99	G1	0210 20 11 00	G3
0102 90 90 00	G1	0106 39 11 00	G1	0206 22 00 10	G1	0210 20 15 00	G3
0103 10 00 10	G1	0106 39 12 00	G1	0206 22 00 99	G1	0210 20 17 00	G3
0103 10 00 90	G1	0106 39 19 00	G1	0206 29 10 00	G1	0210 20 90 00	G1
0103 91 10 00	G1	0106 39 20 00	G1	0206 29 99 00	G1	0210 91 00 10	G1
0103 91 90 00	G1	0106 39 30 00	G1	0206 30 00 10	G1	0210 91 00 90	G1
0103 92 10 10	G1	0106 39 91 00	G1	0206 30 00 91	G1	0210 92 00 10	G1
0103 92 10 90	G1	0106 39 99 00	G1	0206 30 00 99	G1	0210 92 00 90	G1
0103 92 90 00	G1	0106 90 10 00	G1	0206 41 00 10	G1	0210 93 00 10	G1
0104 10 10 10	G1	0106 90 21 00	G1	0206 41 00 91	G1	0210 93 00 90	G1
0104 10 10 90	G1	0106 90 29 00	G1	0206 41 00 99	G1	0210 99 10 00	G3
0104 10 90 90	G1	0106 90 30 00	G1	0206 49 00 10	G1	0210 99 90 11	G3
0104 20 10 10	G1	0106 90 91 00	G1	0206 49 00 91	G1	0210 99 90 19	G3
0104 20 10 90	G1	0106 90 92 00	G1	0206 49 00 99	G1	0210 99 90 20	G1
0104 20 90 90	G1	0106 90 99 00	G1	0206 80 00 10	G1	0210 99 90 31	G1
0105 11 10 00	G1	0201 10 00 90	G1	0206 80 00 91	G1	0210 99 90 32	G1
0105 11 90 00	G2	0201 20 90 10	G1	0206 90 10 10	G1	0210 99 90 33	G1
0105 12 00 10	G1	0201 20 90 90	G1	0206 90 10 91	G1	0210 99 90 34	G1
0105 12 00 90	G1	0201 30 90 10	G1	0206 90 90 10	G1	0210 99 90 35	G1
0105 19 00 11	G1	0201 30 90 90	G1	0206 90 90 91	G1	0210 99 90 36	G1
0105 19 00 19	G1	0202 10 00 90	G1	0207 32 00 00	G3	0210 99 90 39	G1
0105 19 00 23	G1	0202 20 90 10	G1	0207 33 00 10	G3	0210 99 90 40	G3
0105 19 00 29	G1	0202 20 90 90	G1	0207 33 00 20	G3	0210 99 90 50	G3
0105 19 00 93	G1	0202 30 11 00	G2	0207 33 00 90	G3	0210 99 90 90	G3



## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0105 19 00 99	G1	0202 30 90 00	G1	0207 34 10 00	G3	0301 10 00 10	G1
0105 92 00 00	G1	0203 11 00 10	G1	0207 34 90 00	G3	0301 10 00 90	G2
0105 93 00 00	G1	0203 11 00 90	G1	0207 36 10 00	G3	0301 91 10 00	G1
0105 99 00 10	G1	0203 12 00 11	G1	0208 10 00 10	G1	0301 91 90 00	G1
0105 99 00 20	G1	0203 12 00 19	G1	0208 10 00 91	G3	0301 92 10 00	G1
0105 99 00 30	G2	0203 12 00 91	G1	0208 10 00 99	G3	0301 92 90 10	G1
0105 99 00 90	G2	0203 12 00 99	G1	0208 20 00 00	G1	0301 92 90 90	G1
0106 11 10 00	G1	0203 19 00 10	G1	0208 30 00 10	G1	0301 93 10 00	G1
0106 11 90 00	G1	0203 19 00 90	G1	0208 30 00 90	G1	0301 93 90 00	G1
0106 12 10 00	G1	0203 21 00 10	G1	0208 40 00 10	G1	0301 99 11 00	G1
0106 12 90 00	G1	0203 21 00 90	G1	0208 40 00 20	G1	0301 99 19 10	G1
0106 19 11 00	G1	0203 22 00 11	G1	0208 40 00 90	G1	0301 99 19 20	G1
0106 19 19 00	G3	0203 22 00 19	G1	0208 50 00 10	G1	0301 99 19 90	G1
0106 19 21 00	G1	0203 22 00 91	G1	0208 50 00 90	G1	0301 99 90 01	G2
0106 19 29 00	G1	0203 22 00 99	G1	0208 90 00 10	G1	0301 99 90 11	G2
0106 19 30 00	G1	0203 29 00 10	G1	0208 90 00 20	G1	0301 99 90 15	G2
0106 19 41 00	G1	0203 29 00 90	G1	0208 90 00 91	G1	0301 99 90 21	G2
0106 19 49 00	G1	0204 10 00 90	G1	0208 90 00 93	G1	0301 99 90 25	G2
0301 99 90 31	G2	0303 41 00 00	G2	0304 10 00 37	G3	0305 49 00 90	G2
0301 99 90 35	G2	0303 42 00 00	G1	0304 10 00 38	G3	0305 51 00 10	G2
0301 99 90 41	G2	0303 43 00 00	G2	0304 10 00 39	G3	0305 51 00 90	G2
0301 99 90 45	G2	0303 44 00 00	G2	0304 10 00 41	G3	0305 59 00 10	G2
0301 99 90 51	G2	0303 45 00 00	G2	0304 10 00 42	G3	0305 59 00 21	G2
0301 99 90 55	G2	0303 46 00 00	G2	0304 10 00 43	G3	0305 59 00 23	G2
0301 99 90 90	G2	0303 49 00 00	G2	0304 10 00 44	G3	0305 59 00 29	G2
0302 11 00 00	G3	0303 50 00 00	G2	0304 10 00 90	G3	0305 59 00 30	G2
0302 12 00 00	G2	0303 60 00 00	G2	0304 20 00 11	G3	0305 59 00 40	G2
0302 19 00 10	G2	0303 71 00 11	G2	0304 20 00 12	G3	0305 59 00 50	G2
0302 19 00 90	G2	0303 71 00 13	G2	0304 20 00 13	G3	0305 59 00 90	G2
0302 21 00 00	G2	0303 71 00 19	G2	0304 20 00 14	G3	0305 61 00 00	G2
0302 22 00 00	G2	0303 71 00 90	G2	0304 20 00 19	G3	0305 62 00 00	G2

## ▼M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0302 23 00 00	G2	0303 72 00 00	G2	0304 20 00 91	G3	0305 63 00 00	G1
0302 29 00 00	G2	0303 73 00 00	G2	0304 20 00 92	G3	0305 69 00 11	G2
0302 31 00 00	G1	0303 74 00 00	G2	0304 20 00 93	G3	0305 69 00 12	G2
0302 32 00 00	G1	0303 75 00 00	G2	0304 20 00 94	G3	0305 69 00 19	G2
0302 33 00 00	G1	0303 76 00 10	G3	0304 20 00 95	G3	0305 69 00 91	G2
0302 34 00 00	G1	0303 76 00 90	G3	0304 20 00 96	G3	0305 69 00 92	G2
0302 35 00 00	G1	0303 77 00 00	G2	0304 20 00 99	G3	0305 69 00 99	G2
0302 36 00 00	G1	0303 78 00 00	G2	0304 90 00 11	G3	0306 11 00 10	G2
0302 39 00 00	G1	0303 79 00 10	G3	0304 90 00 12	G3	0306 11 00 90	G2
0302 40 00 00	G2	0303 79 00 91	G2	0304 90 00 13	G3	0306 12 00 10	G2
0302 50 00 00	G2	0303 79 00 93	G2	0304 90 00 14	G3	0306 12 00 90	G2
0302 61 00 11	G1	0303 79 00 94	G2	0304 90 00 19	G3	0306 13 00 11	G2
0302 61 00 13	G1	0303 79 00 99	G2	0304 90 00 21	G3	0306 13 00 12	G2
0302 61 00 19	G2	0303 80 00 10	G3	0304 90 00 22	G3	0306 13 00 19	G2
0302 61 00 90	G1	0303 80 00 90	G2	0304 90 00 23	G3	0306 13 00 90	G2
0302 62 00 00	G2	0304 10 00 01	G3	0304 90 00 24	G3	0306 14 00 00	G2
0302 63 00 00	G1	0304 10 00 02	G3	0304 90 00 25	G3	0306 19 00 10	G2
0302 64 00 00	G1	0304 10 00 03	G3	0304 90 00 26	G3	0306 19 00 91	G2
0302 65 00 00	G2	0304 10 00 04	G3	0304 90 00 27	G3	0306 19 00 99	G2
0302 66 00 10	G3	0304 10 00 09	G3	0304 90 00 28	G3	0306 21 00 10	G2
0302 66 00 90	G2	0304 10 00 11	G3	0304 90 00 29	G3	0306 21 00 90	G2
0302 69 00 10	G3	0304 10 00 12	G3	0304 90 00 31	G3	0306 22 00 10	G2
0302 69 00 91	G2	0304 10 00 13	G3	0304 90 00 32	G3	0306 22 00 91	G2
0302 69 00 93	G1	0304 10 00 14	G3	0304 90 00 33	G3	0306 22 00 99	G2
0302 69 00 94	G2	0304 10 00 15	G3	0304 90 00 34	G3	0306 23 00 11	G1
0302 69 00 99	G2	0304 10 00 16	G3	0304 90 00 90	G3	0306 23 00 12	G1
0302 70 00 10	G3	0304 10 00 19	G3	0305 10 00 00	G2	0306 23 00 19	G1
0302 70 00 90	G2	0304 10 00 21	G3	0305 20 00 00	G2	0306 23 00 90	G1
0303 11 00 00	G2	0304 10 00 22	G3	0305 30 00 10	G2	0306 24 00 00	G2
0303 19 00 00	G2	0304 10 00 23	G3	0305 30 00 20	G2	0306 29 00 10	G2
0303 21 00 00	G3	0304 10 00 24	G3	0305 30 00 30	G2	0306 29 00 91	G2

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0303 22 00 00	G2	0304 10 00 29	G3	0305 30 00 40	G2	0306 29 00 99	G2
0303 29 00 10	G2	0304 10 00 31	G3	0305 30 00 90	G2	0307 10 10 00	G1
0303 29 00 90	G2	0304 10 00 32	G3	0305 41 00 00	G2	0307 10 20 00	G3
0303 31 00 00	G2	0304 10 00 33	G3	0305 42 00 00	G2	0307 10 30 00	G1
0303 32 00 00	G2	0304 10 00 34	G3	0305 49 00 10	G2	0307 10 40 00	G3
0303 33 00 00	G2	0304 10 00 35	G3	0305 49 00 20	G2	0307 10 90 00	G3
0303 39 00 00	G2	0304 10 00 36	G3	0305 49 00 30	G2	0307 21 00 00	G1
0307 29 00 00	G1	0402 10 91 20	G3	0403 90 01 20	G3	0406 30 00 00	G3
0307 31 00 00	G2	0402 10 91 90	G3	0403 90 01 91	G3	0406 40 00 00	G2
0307 39 00 00	G2	0402 10 99 10	G3	0403 90 01 99	G3	0406 90 12 00	G1
0307 41 00 10	G1	0402 10 99 20	G3	0403 90 11 00	G3	0406 90 19 11	G2
0307 41 00 90	G1	0402 10 99 30	G3	0403 90 19 00	G3	0406 90 19 19	G2
0307 49 00 10	G1	0402 10 99 91	G3	0403 90 21 00	G3	0406 90 19 91	G2
0307 49 00 90	G1	0402 10 99 92	G3	0403 90 29 00	G3	0406 90 19 93	G2
0307 51 00 00	G2	0402 10 99 99	G3	0403 90 30 00	G3	0406 90 19 99	G2
0307 59 00 00	G2	0402 29 10 10	G1	0403 90 40 00	G3	0406 90 90 10	G2
0307 60 00 00	G3	0402 29 10 20	G1	0403 90 51 00	G3	0406 90 90 91	G2
0307 91 11 00	G1	0402 29 10 90	G1	0403 90 59 00	G3	0406 90 90 99	G2
0307 91 19 00	G1	0402 29 21 10	G3	0403 90 60 00	G3	0407 00 10 00	G3
0307 91 90 10	G1	0402 29 21 20	G3	0403 90 70 00	G3	0407 00 21 00	G3
0307 91 90 90	G1	0402 29 21 30	G3	0403 90 81 00	G3	0407 00 29 00	G3
0307 99 00 11	G1	0402 29 21 91	G3	0403 90 89 00	G3	0407 00 91 00	G1
0307 99 00 19	G1	0402 29 21 92	G3	0403 90 91 00	G3	0407 00 92 00	G3
0307 99 00 21	G1	0402 29 21 99	G3	0403 90 99 00	G3	0407 00 99 00	G3
0307 99 00 29	G1	0402 29 29 10	G3	0404 10 10 00	G1	0408 11 00 10	G3
0307 99 00 90	G1	0402 29 29 20	G3	0404 10 21 00	G1	0408 11 00 90	G3
0401 10 00 11	G3	0402 29 29 90	G3	0404 10 29 10	G1	0408 19 00 11	G3
0401 10 00 19	G3	0402 29 91 10	G3	0404 10 29 20	G1	0408 19 00 12	G3
0401 10 00 20	G3	0402 29 91 20	G3	0404 10 29 90	G1	0408 19 00 19	G3
0401 10 00 99	G3	0402 29 91 90	G3	0404 10 30 00	G1	0408 19 00 90	G3
0401 20 00 11	G3	0402 29 99 11	G3	0404 10 41 00	G1	0408 91 00 10	G3

▼ **M6**

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0401 20 00 19	G3	0402 29 99 12	G3	0404 10 49 00	G1	0408 91 00 90	G3
0401 20 00 20	G3	0402 29 99 19	G3	0404 10 91 00	G1	0408 99 00 10	G3
0401 20 00 99	G3	0402 29 99 91	G3	0404 10 99 00	G1	0408 99 00 90	G3
0401 30 00 11	G2	0402 29 99 92	G3	0404 90 10 00	G1	0409 00 00 10	G3
0401 30 00 19	G2	0402 29 99 99	G3	0404 90 21 00	G1	0409 00 00 90	G3
0401 30 00 20	G2	0402 91 00 10	G3	0404 90 29 00	G1	0410 00 00 00	G3
0401 30 00 30	G2	0402 91 00 91	G3	0404 90 31 00	G1	0501 00 00 00	G1
0401 30 00 40	G2	0402 91 00 99	G3	0404 90 39 00	G1	0502 10 00 10	G1
0401 30 00 99	G2	0402 99 00 11	G3	0404 90 40 00	G1	0502 10 00 90	G1
0402 10 11 10	G3	0402 99 00 12	G3	0404 90 50 00	G1	0502 90 00 00	G1
0402 10 11 90	G3	0402 99 00 19	G3	0404 90 61 00	G1	0503 00 00 10	G1
0402 10 12 00	G3	0402 99 00 21	G3	0404 90 69 00	G1	0503 00 00 90	G1
0402 10 18 00	G3	0402 99 00 22	G3	0404 90 91 00	G1	0504 00 10 00	G1
0402 10 20 10	G3	0402 99 00 29	G3	0404 90 99 00	G1	0504 00 21 11	G1
0402 10 20 91	G3	0402 99 00 91	G3	0405 10 00 10	G2	0504 00 21 19	G1
0402 10 20 99	G3	0402 99 00 92	G3	0405 10 00 90	G2	0504 00 21 20	G1
0402 10 30 10	G1	0402 99 00 99	G3	0405 20 00 00	G2	0504 00 21 90	G1
0402 10 30 20	G1	0403 10 10 00	G3	0405 90 00 00	G1	0504 00 29 00	G1
0402 10 30 90	G1	0403 10 20 00	G3	0406 10 10 10	G2	0504 00 91 00	G1
0402 10 41 10	G3	0403 10 31 10	G3	0406 10 10 90	G2	0504 00 99 00	G1
0402 10 41 20	G3	0403 10 31 90	G3	0406 10 90 10	G2	0505 10 00 10	G1
0402 10 41 30	G3	0403 10 39 00	G3	0406 10 90 90	G2	0505 10 00 90	G1
0402 10 41 91	G3	0403 10 40 00	G3	0406 20 00 10	G2	0505 90 00 10	G1
0402 10 41 92	G3	0403 10 50 00	G3	0406 20 00 21	G2	0505 90 00 91	G1
0402 10 41 99	G3	0403 10 61 00	G3	0406 20 00 29	G2	0505 90 00 99	G1
0402 10 49 10	G3	0403 10 69 00	G3	0406 20 00 30	G2	0506 10 00 00	G1
0402 10 49 20	G3	0403 10 91 00	G3	0406 20 00 40	G2	0506 90 10 00	G1
0402 10 49 90	G3	0403 10 99 00	G3	0406 20 00 50	G2	0506 90 91 00	G1
0402 10 91 10	G3	0403 90 01 10	G3	0406 20 00 90	G2	0506 90 99 00	G1
0507 10 00 00	G1	0602 20 31 00	G1	0705 11 00 10	G1	0710 10 00 00	G2
0507 90 11 00	G1	0602 20 39 00	G1	0705 11 00 90	G1	0710 21 00 00	G2

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0507 90 19 00	G1	0602 20 91 11	G1	0705 19 00 00	G1	0710 22 00 00	G2
0507 90 90 10	G1	0602 20 91 19	G1	0705 21 00 00	G1	0710 29 00 10	G2
0507 90 90 21	G1	0602 20 91 21	G1	0705 29 00 00	G1	0710 29 00 90	G2
0507 90 90 29	G1	0602 20 91 29	G1	0706 10 00 10	G1	0710 30 00 00	G1
0507 90 90 30	G1	0602 20 91 91	G1	0706 10 00 90	G1	0710 40 00 00	G3
0507 90 90 40	G1	0602 20 91 99	G1	0706 90 00 11	G1	0710 80 10 00	G1
0507 90 90 50	G1	0602 20 99 10	G1	0706 90 00 19	G1	0710 80 20 00	G1
0507 90 90 60	G1	0602 20 99 20	G1	0706 90 00 91	G1	0710 80 30 00	G1
0507 90 90 91	G1	0602 20 99 90	G1	0706 90 00 92	G1	0710 80 40 00	G1
0507 90 90 99	G1	0602 30 10 10	G1	0706 90 00 99	G1	0710 80 50 00	G1
0508 00 10 10	G1	0602 30 10 90	G1	0707 00 00 10	G1	0710 80 60 00	G1
0508 00 10 90	G1	0602 30 90 00	G1	0707 00 00 90	G1	0710 80 70 00	G1
0508 00 91 00	G1	0602 40 10 00	G1	0708 10 00 11	G1	0710 80 90 00	G1
0508 00 99 00	G1	0602 40 90 00	G1	0708 10 00 19	G1	0710 90 10 00	G1
0509 00 00 10	G1	0602 90 10 00	G1	0708 10 00 91	G1	0710 90 90 00	G1
0509 00 00 90	G1	0602 90 20 00	G1	0708 10 00 99	G1	0711 20 10 00	G1
0510 00 10 00	G1	0602 90 91 11	G1	0708 20 11 00	G1	0711 20 90 10	G1
0510 00 91 00	G1	0602 90 91 19	G1	0708 20 13 00	G1	0711 20 90 90	G1
0510 00 99 00	G1	0602 90 91 90	G1	0708 20 19 00	G1	0711 30 10 00	G1
0511 10 00 10	G1	0602 90 99 00	G1	0708 20 91 00	G1	0711 30 90 00	G1
0511 10 00 90	G1	0603 10 00 10	G1	0708 20 93 00	G1	0711 40 00 10	G1
0511 91 11 00	G1	0603 10 00 20	G1	0708 20 99 00	G1	0711 40 00 90	G1
0511 91 19 00	G1	0603 10 00 90	G1	0708 90 00 10	G1	0711 51 00 10	G1
0511 91 20 00	G1	0603 90 00 00	G1	0708 90 00 90	G1	0711 51 00 90	G1
0511 91 31 00	G1	0604 10 00 10	G1	0709 10 00 00	G1	0711 59 00 11	G1
0511 91 39 00	G1	0604 10 00 91	G1	0709 20 00 00	G1	0711 59 00 19	G1
0511 91 90 10	G1	0604 10 00 93	G1	0709 30 00 00	G1	0711 59 00 90	G1
0511 91 90 90	G1	0604 10 00 99	G1	0709 40 00 00	G1	0711 90 12 00	G1
0511 99 10 10	G1	0604 91 00 00	G1	0709 51 00 00	G1	0711 90 13 00	G1
0511 99 10 90	G1	0604 99 00 10	G1	0709 52 00 10	G1	0711 90 19 00	G1
0511 99 20 10	G1	0604 99 00 90	G1	0709 52 00 90	G1	0711 90 93 00	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0511 99 20 90	G1	0701 10 00 00	G1	0709 59 00 10	G1	0711 90 94 00	G3
0511 99 30 00	G1	0701 90 00 11	G2	0709 59 00 20	G1	0711 90 95 00	G1
0511 99 90 10	G1	0701 90 00 19	G2	0709 59 00 90	G1	0711 90 96 00	G1
0511 99 90 20	G1	0701 90 00 91	G2	0709 60 00 10	G1	0711 90 99 10	G1
0511 99 90 30	G1	0701 90 00 99	G2	0709 60 00 91	G1	0711 90 99 20	G1
0511 99 90 90	G1	0702 00 00 10	G1	0709 60 00 92	G1	0711 90 99 30	G1
0601 10 00 00	G1	0702 00 00 90	G1	0709 60 00 99	G1	0711 90 99 40	G1
0601 20 10 00	G1	0703 10 00 11	G1	0709 70 00 00	G1	0711 90 99 50	G1
0601 20 91 00	G1	0703 10 00 19	G1	0709 90 10 00	G1	0711 90 99 90	G1
0601 20 99 00	G1	0703 10 00 90	G1	0709 90 20 00	G1	0712 20 00 00	G2
0602 10 10 00	G1	0703 20 00 00	G1	0709 90 30 10	G1	0712 31 00 00	G1
0602 10 21 00	G1	0703 90 00 00	G1	0709 90 30 90	G1	0712 32 00 00	G1
0602 10 29 00	G1	0704 10 00 10	G1	0709 90 40 00	G1	0712 33 00 00	G1
0602 10 90 10	G1	0704 10 00 90	G1	0709 90 50 00	G1	0712 39 00 10	G1
0602 10 90 20	G1	0704 20 00 00	G1	0709 90 90 10	G1	0712 39 00 90	G1
0602 10 90 30	G1	0704 90 00 10	G1	0709 90 90 20	G1	0712 90 10 10	G1
0602 10 90 90	G1	0704 90 00 20	G1	0709 90 90 30	G1	0712 90 10 90	G1
0602 20 10 00	G1	0704 90 00 90	G1	0709 90 90 90	G1	0712 90 91 00	G1
0712 90 93 00	G2	0801 32 00 00	G1	0809 20 00 10	G2	0814 00 00 00	G1
0712 90 99 00	G2	0802 11 00 11	G3	0809 20 00 90	G2	0901 11 00 00	G1
0713 10 11 00	G1	0802 11 00 19	G3	0809 30 00 00	G2	0901 12 00 00	G1
0713 10 19 00	G1	0802 12 00 11	G3	0809 40 00 10	G2	0901 21 00 00	G3
0713 10 91 00	G1	0802 12 00 19	G3	0809 40 00 90	G2	0901 22 00 00	G3
0713 10 99 10	G3	0802 21 00 10	G2	0810 10 00 10	G1	0901 90 11 00	G1
0713 10 99 20	G3	0802 21 00 90	G2	0810 10 00 90	G1	0901 90 19 00	G1
0713 10 99 30	G1	0802 22 00 10	G2	0810 20 00 10	G1	0901 90 90 00	G3
0713 10 99 90	G3	0802 22 00 90	G2	0810 20 00 90	G1	0902 10 00 00	G2
0713 20 11 00	G1	0802 31 00 10	G2	0810 30 00 11	G1	0902 20 00 00	G1
0713 20 19 00	G1	0802 31 00 90	G2	0810 30 00 19	G1	0902 30 00 00	G1
0713 20 90 10	G3	0802 32 00 10	G2	0810 30 00 90	G1	0902 40 00 00	G1
0713 20 90 90	G3	0802 32 00 90	G2	0810 40 00 10	G1	0903 00 00 00	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0713 31 10 00	G1	0802 40 00 00	G1	0810 40 00 90	G1	0904 11 00 10	G1
0713 31 90 10	G3	0802 50 00 00	G1	0810 50 00 00	G1	0904 11 00 90	G1
0713 31 90 90	G3	0802 90 00 10	G1	0810 60 00 00	G1	0904 12 00 00	G1
0713 32 10 00	G1	0802 90 00 90	G1	0810 90 00 10	G1	0904 20 10 00	G1
0713 32 90 10	G3	0803 00 00 10	G3	0810 90 00 20	G1	0904 20 90 11	G1
0713 32 90 90	G3	0803 00 00 90	G2	0810 90 00 80	G1	0904 20 90 12	G1
0713 33 10 00	G1	0804 10 00 00	G3	0811 10 00 11	G2	0904 20 90 19	G1
0713 33 90 10	G3	0804 20 10 00	G1	0811 10 00 19	G2	0904 20 90 91	G1
0713 33 90 90	G3	0804 20 91 00	G2	0811 10 00 90	G2	0904 20 90 99	G1
0713 39 10 00	G1	0804 20 99 00	G1	0811 20 00 11	G1	0905 00 00 10	G1
0713 39 90 10	G3	0804 30 00 00	G1	0811 20 00 19	G1	0905 00 00 90	G1
0713 39 90 90	G3	0804 40 00 00	G2	0811 20 00 91	G1	0906 10 00 00	G1
0713 40 11 10	G1	0804 50 00 00	G1	0811 20 00 99	G1	0906 20 00 00	G1
0713 40 11 90	G1	0805 10 00 11	G1	0811 90 00 11	G2	0907 00 00 10	G1
0713 40 19 10	G1	0805 10 00 19	G1	0811 90 00 19	G2	0907 00 00 90	G1
0713 40 19 90	G1	0805 10 00 91	G1	0811 90 00 91	G2	0908 10 00 11	G1
0713 40 90 10	G3	0805 10 00 99	G1	0811 90 00 99	G2	0908 10 00 19	G1
0713 40 90 90	G3	0805 20 00 10	G1	0812 10 00 00	G1	0908 10 00 90	G1
0713 50 11 00	G1	0805 20 00 20	G1	0812 90 00 11	G1	0908 20 00 11	G1
0713 50 19 00	G1	0805 20 00 30	G1	0812 90 00 19	G1	0908 20 00 19	G1
0713 90 10 00	G1	0805 20 00 90	G1	0812 90 00 91	G2	0908 20 00 90	G1
0713 90 90 10	G1	0805 40 00 00	G1	0812 90 00 92	G2	0908 30 00 11	G1
0713 90 90 90	G2	0805 50 00 00	G1	0812 90 00 93	G2	0908 30 00 19	G1
0714 10 00 00	G1	0805 90 00 00	G1	0812 90 00 99	G2	0908 30 00 90	G1
0714 20 00 00	G1	0806 10 00 11	G3	0813 10 00 00	G3	0909 10 00 11	G1
0714 90 10 00	G1	0806 10 00 19	G3	0813 20 00 00	G3	0909 10 00 19	G1
0714 90 21 00	G1	0806 10 00 91	G3	0813 30 00 00	G2	0909 10 00 91	G1
0714 90 29 00	G1	0806 10 00 99	G3	0813 40 00 10	G3	0909 10 00 99	G1
0714 90 80 00	G1	0806 20 00 10	G3	0813 40 00 20	G3	0909 20 00 11	G1
0714 90 92 00	G1	0806 20 00 90	G3	0813 40 00 30	G1	0909 20 00 19	G1
0714 90 98 00	G1	0807 11 00 00	G1	0813 40 00 90	G3	0909 20 00 90	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
0801 11 00 10	G1	0807 19 00 00	G1	0813 50 10 00	G1	0909 30 00 11	G1
0801 11 00 90	G1	0807 20 00 00	G1	0813 50 20 00	G2	0909 30 00 19	G1
0801 19 00 10	G1	0808 20 11 00	G2	0813 50 90 10	G2	0909 30 00 90	G1
0801 19 00 90	G1	0808 20 19 10	G2	0813 50 90 20	G2	0909 40 00 11	G1
0801 21 00 00	G1	0808 20 19 90	G2	0813 50 90 30	G2	0909 40 00 19	G1
0801 22 00 00	G1	0808 20 90 00	G2	0813 50 90 40	G2	0909 40 00 90	G1
0801 31 00 00	G1	0809 10 00 00	G2	0813 50 90 90	G2	0909 50 10 00	G1
0909 50 90 11	G1	1008 10 10 00	G1	1103 20 10 90	G3	1104 29 42 00	G1
0909 50 90 19	G1	1008 10 90 00	G1	1103 20 90 10	G1	1104 29 43 00	G1
0909 50 90 90	G1	1008 20 10 00	G1	1103 20 90 20	G1	1104 29 44 00	G1
0910 10 00 11	G1	1008 20 90 00	G1	1103 20 90 30	G1	1104 29 45 00	G1
0910 10 00 19	G1	1008 30 10 00	G1	1103 20 90 40	G1	1104 29 46 00	G1
0910 10 00 90	G1	1008 30 90 00	G1	1103 20 90 50	G1	1104 29 49 00	G1
0910 20 00 10	G1	1008 90 11 00	G1	1103 20 90 90	G2	1104 29 50 10	G1
0910 20 00 90	G1	1008 90 19 00	G1	1104 12 00 10	G1	1104 29 50 20	G3
0910 30 00 10	G1	1008 90 20 00	G1	1104 12 00 90	G1	1104 29 50 30	G1
0910 30 00 19	G1	1008 90 81 00	G1	1104 19 11 00	G3	1104 29 50 90	G1
0910 40 00 11	G1	1008 90 89 00	G1	1104 19 12 00	G1	1104 29 91 00	G1
0910 40 00 19	G1	1008 90 91 00	G1	1104 19 13 00	G1	1104 29 92 00	G1
0910 40 00 90	G1	1008 90 99 00	G1	1104 19 14 00	G1	1104 29 93 00	G1
0910 50 00 10	G1	1102 10 00 00	G1	1104 19 15 00	G1	1104 29 94 00	G1
0910 50 00 90	G1	1102 20 00 11	G2	1104 19 16 00	G1	1104 29 95 00	G1
0910 91 00 10	G1	1102 20 00 19	G2	1104 19 17 00	G1	1104 29 96 00	G1
0910 91 00 90	G1	1102 20 00 91	G2	1104 19 18 00	G1	1104 29 98 00	G1
0910 99 11 00	G1	1102 20 00 99	G2	1104 19 19 10	G1	1104 30 00 10	G1
0910 99 19 10	G1	1102 30 00 10	G3	1104 19 19 90	G1	1104 30 00 90	G1
0910 99 19 90	G1	1102 30 00 90	G3	1104 19 20 10	G1	1105 10 00 10	G1
0910 99 90 10	G1	1102 90 11 00	G3	1104 19 20 20	G3	1105 10 00 90	G1
0910 99 90 90	G1	1102 90 19 00	G3	1104 19 20 90	G1	1105 20 00 10	G1
1001 10 11 00	G1	1102 90 20 00	G1	1104 19 91 00	G1	1105 20 00 90	G1
1001 10 19 00	G1	1102 90 40 00	G1	1104 19 92 00	G1	1106 10 00 10	G1



## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1001 90 11 10	G1	1102 90 51 00	G1	1104 19 93 00	G1	1106 10 00 90	G1
1001 90 11 90	G1	1102 90 59 00	G1	1104 19 94 00	G1	1106 20 00 10	G1
1001 90 19 10	G1	1102 90 60 00	G1	1104 19 95 00	G1	1106 20 00 91	G1
1001 90 19 90	G1	1102 90 71 00	G2	1104 19 96 00	G1	1106 20 00 99	G1
1002 00 10 00	G1	1102 90 79 00	G2	1104 19 97 00	G1	1106 30 00 10	G1
1002 00 90 00	G1	1102 90 90 00	G1	1104 19 98 00	G1	1106 30 00 20	G1
1003 00 11 00	G1	1103 13 00 01	G2	1104 22 00 11	G1	1106 30 00 90	G1
1003 00 19 00	G1	1103 13 00 09	G2	1104 22 00 19	G1	1107 10 00 11	G1
1003 00 90 10	G1	1103 13 00 20	G2	1104 22 00 20	G1	1107 10 00 19	G1
1003 00 90 90	G1	1103 13 00 31	G2	1104 22 00 90	G1	1107 10 00 91	G1
1004 00 11 00	G1	1103 13 00 39	G2	1104 23 00 10	G2	1107 10 00 99	G1
1004 00 19 00	G1	1103 13 00 80	G2	1104 23 00 20	G2	1107 20 00 00	G1
1004 00 90 00	G1	1103 19 10 10	G3	1104 23 00 90	G2	1108 11 00 00	G2
1005 10 10 00	G1	1103 19 10 90	G3	1104 29 10 10	G1	1108 12 00 00	G2
1005 10 90 00	G1	1103 19 20 00	G1	1104 29 10 20	G3	1108 13 00 00	G1
1005 90 00 00	G2	1103 19 30 00	G1	1104 29 10 90	G1	1108 14 00 00	G1
1006 10 10 00	G1	1103 19 40 10	G1	1104 29 21 00	G1	1108 19 00 10	G1
1006 10 90 10	G3	1103 19 40 90	G1	1104 29 22 00	G1	1108 19 00 90	G1
1006 10 90 90	G3	1103 19 50 10	G2	1104 29 23 00	G1	1108 20 00 00	G1
1006 20 10 00	G1	1103 19 50 90	G2	1104 29 24 00	G1	1109 00 00 10	G3
1006 20 90 10	G3	1103 19 60 00	G1	1104 29 25 00	G1	1109 00 00 90	G3
1006 20 90 90	G3	1103 19 70 00	G1	1104 29 26 00	G1	1201 00 10 00	G1
1006 30 10 00	G3	1103 19 90 11	G3	1104 29 29 00	G1	1201 00 81 00	G1
1006 30 90 00	G3	1103 19 90 19	G3	1104 29 30 10	G1	1201 00 89 00	G1
1006 40 00 00	G3	1103 19 90 90	G3	1104 29 30 20	G3	1202 10 10 00	G1
1007 00 10 00	G1	1103 20 10 10	G3	1104 29 30 90	G1	1202 10 90 10	G3
1007 00 90 00	G1	1103 20 10 20	G3	1104 29 41 00	G1	1202 10 90 90	G3
1202 20 10 00	G1	1207 99 90 90	G1	1212 10 00 91	G1	1401 90 10 00	G1
1202 20 90 10	G1	1208 10 00 00	G1	1212 10 00 92	G1	1401 90 90 10	G1
1202 20 90 90	G1	1208 90 10 00	G1	1212 10 00 99	G1	1401 90 90 21	G1
1203 00 00 00	G1	1208 90 90 10	G1	1212 20 11 00	G1	1401 90 90 29	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1204 00 10 00	G1	1208 90 90 20	G1	1212 20 19 00	G1	1401 90 90 31	G1
1204 00 90 00	G1	1208 90 90 30	G1	1212 20 90 10	G1	1401 90 90 39	G1
1205 10 10 10	G1	1208 90 90 40	G1	1212 20 90 91	G1	1401 90 90 41	G1
1205 10 10 90	G1	1208 90 90 90	G1	1212 20 90 99	G1	1401 90 90 49	G1
1205 10 90 11	G1	1209 10 00 00	G1	1212 30 00 00	G1	1401 90 90 51	G1
1205 10 90 19	G1	1209 21 00 00	G1	1212 91 00 10	G1	1401 90 90 59	G1
1205 10 90 91	G1	1209 22 00 00	G1	1212 91 00 90	G2	1401 90 90 91	G1
1205 10 90 99	G1	1209 23 00 00	G1	1212 99 00 11	G1	1401 90 90 99	G1
1205 90 10 10	G1	1209 24 00 00	G1	1212 99 00 19	G1	1402 00 10 10	G1
1205 90 10 90	G1	1209 25 00 00	G1	1212 99 00 20	G1	1402 00 10 91	G1
1205 90 90 11	G1	1209 26 00 00	G1	1212 99 00 30	G1	1402 00 10 99	G1
1205 90 90 19	G1	1209 29 10 00	G1	1212 99 00 90	G1	1402 00 90 11	G1
1205 90 90 91	G1	1209 29 90 00	G1	1213 00 10 11	G1	1402 00 90 19	G1
1205 90 90 99	G1	1209 30 00 00	G1	1213 00 10 19	G1	1402 00 90 81	G1
1206 00 10 00	G1	1209 91 00 01	G1	1213 00 10 91	G1	1402 00 90 89	G1
1206 00 81 00	G1	1209 91 00 05	G1	1213 00 10 99	G1	1403 00 10 10	G1
1206 00 89 00	G1	1209 91 00 11	G1	1213 00 90 00	G1	1403 00 10 90	G1
1207 10 10 00	G1	1209 91 00 15	G1	1214 10 00 00	G1	1403 00 90 11	G1
1207 10 90 10	G1	1209 91 00 21	G1	1214 90 00 00	G1	1403 00 90 19	G1
1207 10 90 90	G1	1209 91 00 25	G1	1301 10 00 10	G1	1403 00 90 21	G1
1207 20 10 00	G1	1209 91 00 31	G1	1301 10 00 90	G1	1403 00 90 29	G1
1207 20 90 00	G1	1209 91 00 35	G1	1301 20 00 00	G1	1403 00 90 31	G1
1207 30 10 00	G1	1209 91 00 41	G1	1301 90 00 10	G1	1403 00 90 39	G1
1207 30 90 00	G1	1209 91 00 45	G1	1301 90 00 90	G1	1403 00 90 90	G1
1207 40 10 00	G1	1209 91 00 51	G1	1302 11 00 10	G1	1404 10 00 11	G1
1207 40 90 00	G1	1209 91 00 55	G1	1302 11 00 90	G1	1404 10 00 12	G1
1207 50 10 00	G1	1209 91 00 60	G1	1302 12 00 00	G1	1404 10 00 13	G1
1207 50 90 00	G1	1209 91 00 90	G1	1302 13 00 00	G1	1404 10 00 14	G1
1207 60 10 00	G1	1209 99 00 10	G1	1302 14 00 00	G1	1404 10 00 15	G1
1207 60 90 10	G1	1209 99 00 90	G1	1302 19 10 00	G1	1404 10 00 16	G1
1207 60 90 90	G1	1210 10 00 00	G1	1302 19 90 10	G1	1404 10 00 19	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1207 91 10 00	G1	1210 20 00 10	G1	1302 19 90 20	G1	1404 10 00 21	G1
1207 91 90 00	G1	1210 20 00 90	G1	1302 19 90 30	G1	1404 10 00 22	G1
1207 99 11 00	G1	1211 10 00 00	G1	1302 19 90 91	G1	1404 10 00 23	G1
1207 99 12 00	G1	1211 20 00 00	G1	1302 19 90 99	G1	1404 10 00 29	G1
1207 99 13 00	G1	1211 30 00 00	G1	1302 20 00 10	G1	1404 10 00 30	G1
1207 99 19 00	G1	1211 40 00 00	G1	1302 20 00 90	G1	1404 10 00 41	G1
1207 99 90 01	G1	1211 90 10 00	G1	1302 31 10 00	G1	1404 10 00 42	G1
1207 99 90 02	G1	1211 90 20 00	G1	1302 31 90 00	G1	1404 10 00 49	G1
1207 99 90 10	G1	1211 90 30 00	G1	1302 32 10 00	G1	1404 10 00 51	G1
1207 99 90 20	G1	1211 90 40 00	G1	1302 32 90 00	G1	1404 10 00 59	G1
1207 99 90 30	G1	1211 90 50 00	G1	1302 39 10 00	G1	1404 10 00 60	G1
1207 99 90 40	G1	1211 90 60 00	G1	1302 39 90 00	G1	1404 10 00 91	G1
1207 99 90 50	G1	1211 90 80 00	G1	1401 10 00 10	G1	1404 10 00 92	G1
1207 99 90 60	G1	1211 90 90 00	G1	1401 10 00 90	G1	1404 10 00 93	G1
1207 99 90 70	G1	1212 10 00 11	G1	1401 20 00 10	G1	1404 10 00 99	G1
1207 99 90 80	G1	1212 10 00 19	G1	1401 20 00 90	G1	1404 20 00 10	G1
1404 20 00 91	G1	1512 11 00 00	G1	1517 90 99 19	G2	1604 13 00 90	G3
1404 20 00 99	G1	1512 19 00 00	G2	1517 90 99 21	G2	1604 14 00 11	G3
1404 90 00 10	G1	1512 21 00 00	G1	1517 90 99 29	G2	1604 14 00 19	G3
1404 90 00 20	G1	1512 29 00 00	G1	1517 90 99 31	G2	1604 14 00 90	G3
1404 90 00 91	G1	1513 11 00 00	G1	1517 90 99 39	G2	1604 15 00 10	G3
1404 90 00 99	G1	1513 19 00 00	G1	1517 90 99 90	G2	1604 15 00 90	G3
1501 00 10 00	G1	1513 21 00 00	G1	1518 00 10 00	G2	1604 16 00 10	G3
1501 00 90 00	G1	1513 29 00 00	G1	1518 00 20 00	G2	1604 16 00 90	G3
1502 00 00 10	G1	1514 11 00 00	G1	1518 00 90 00	G2	1604 19 00 11	G3
1502 00 00 21	G1	1514 19 00 00	G2	1520 00 00 00	G1	1604 19 00 15	G3
1502 00 00 29	G1	1514 91 00 00	G1	1521 10 00 10	G1	1604 19 00 19	G3
1502 00 00 31	G1	1514 99 00 00	G2	1521 10 00 90	G1	1604 19 00 90	G3
1502 00 00 39	G1	1515 11 00 00	G1	1521 90 10 00	G1	1604 20 00 10	G3
1502 00 00 91	G1	1515 19 00 00	G1	1521 90 90 11	G1	1604 20 00 20	G3
1502 00 00 99	G1	1515 21 00 00	G1	1521 90 90 19	G1	1604 20 00 30	G3

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1503 00 00 11	G1	1515 29 00 00	G1	1521 90 90 91	G1	1604 20 00 40	G3
1503 00 00 19	G1	1515 30 00 00	G1	1521 90 90 99	G1	1604 20 00 50	G3
1503 00 00 20	G1	1515 40 10 00	G1	1522 00 10 00	G1	1604 20 00 61	G3
1503 00 00 91	G1	1515 40 90 00	G1	1522 00 90 11	G1	1604 20 00 63	G3
1503 00 00 92	G1	1515 50 10 00	G1	1522 00 90 12	G1	1604 20 00 69	G3
1503 00 00 99	G1	1515 50 90 00	G1	1522 00 90 19	G1	1604 20 00 71	G3
1504 10 10 10	G2	1515 90 11 00	G1	1522 00 90 91	G1	1604 20 00 79	G3
1504 10 10 90	G2	1515 90 19 00	G1	1522 00 90 99	G1	1604 20 00 90	G3
1504 10 91 00	G2	1515 90 91 00	G1	1601 00 91 10	G3	1604 30 00 10	G3
1504 10 99 10	G2	1515 90 99 00	G1	1601 00 91 90	G3	1604 30 00 90	G3
1504 10 99 90	G2	1516 10 10 10	G1	1602 10 00 00	G3	1605 10 00 10	G3
1504 20 10 00	G2	1516 10 10 90	G3	1602 20 00 10	G3	1605 10 00 90	G3
1504 20 91 00	G2	1516 10 21 00	G1	1602 39 00 96	G3	1605 20 00 10	G3
1504 20 99 10	G2	1516 10 29 00	G1	1602 39 00 98	G3	1605 20 00 91	G3
1504 20 99 90	G2	1516 10 90 10	G1	1602 41 00 10	G1	1605 20 00 99	G3
1504 30 10 10	G2	1516 10 90 20	G1	1602 41 00 90	G1	1605 30 00 10	G3
1504 30 10 90	G2	1516 10 90 30	G1	1602 42 00 10	G1	1605 30 00 91	G3
1504 30 91 00	G2	1516 10 90 90	G1	1602 42 00 90	G1	1605 30 00 99	G3
1504 30 99 10	G2	1516 20 10 10	G2	1602 49 00 11	G1	1605 40 00 10	G3
1504 30 99 90	G2	1516 20 10 90	G2	1602 49 00 12	G1	1605 40 00 91	G3
1505 00 10 00	G1	1516 20 20 00	G2	1602 49 00 19	G1	1605 40 00 99	G3
1505 00 90 10	G1	1516 20 31 10	G2	1602 49 00 90	G1	1605 90 00 10	G3
1505 00 90 20	G1	1516 20 31 20	G2	1602 50 00 10	G1	1605 90 00 91	G3
1505 00 90 90	G1	1516 20 31 90	G2	1602 90 00 10	G1	1605 90 00 93	G3
1506 00 10 10	G2	1516 20 39 00	G2	1602 90 00 20	G3	1605 90 00 99	G3
1506 00 10 20	G2	1516 20 91 00	G2	1603 00 00 10	G2	1701 99 10 11	G3
1506 00 10 90	G2	1516 20 92 00	G2	1603 00 00 21	G2	1701 99 10 19	G3
1506 00 91 00	G2	1516 20 93 00	G2	1603 00 00 29	G2	1701 99 20 00	G3
1506 00 99 10	G2	1516 20 94 00	G2	1603 00 00 30	G2	1701 99 99 00	G3
1506 00 99 90	G2	1516 20 99 00	G2	1603 00 00 90	G2	1702 11 11 00	G1
1507 10 00 00	G1	1517 10 00 10	G3	1604 11 00 10	G3	1702 11 19 00	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1507 90 00 00	G2	1517 10 00 90	G3	1604 11 00 90	G3	1702 11 90 00	G1
1508 10 00 00	G1	1517 90 10 00	G2	1604 12 00 10	G3	1702 19 11 00	G1
1508 90 00 00	G1	1517 90 91 00	G2	1604 12 00 90	G3	1702 19 19 00	G1
1511 10 00 00	G1	1517 90 92 00	G3	1604 13 00 11	G3	1702 19 90 00	G1
1511 90 00 00	G1	1517 90 99 11	G2	1604 13 00 19	G3	1702 20 11 00	G2
1702 20 19 00	G2	1702 90 98 50	G3	1806 20 90 19	G3	1901 90 39 19	G3
1702 20 90 10	G2	1702 90 98 91	G3	1806 20 90 91	G3	1901 90 39 90	G3
1702 20 90 90	G2	1702 90 98 92	G3	1806 20 90 99	G3	1901 90 91 00	G3
1702 30 11 00	G2	1702 90 98 99	G3	1806 31 00 11	G3	1901 90 92 00	G3
1702 30 19 11	G2	1703 10 00 10	G2	1806 31 00 19	G3	1901 90 99 11	G3
1702 30 19 19	G2	1703 10 00 20	G2	1806 31 00 91	G3	1901 90 99 19	G3
1702 30 19 91	G2	1703 10 00 91	G2	1806 31 00 99	G3	1901 90 99 21	G3
1702 30 19 99	G2	1703 10 00 92	G2	1806 32 00 11	G3	1901 90 99 29	G3
1702 30 91 00	G2	1703 10 00 99	G2	1806 32 00 19	G3	1901 90 99 91	G1
1702 30 99 10	G2	1703 90 00 10	G2	1806 32 00 20	G3	1901 90 99 93	G1
1702 30 99 90	G2	1703 90 00 20	G2	1806 32 00 90	G3	1901 90 99 95	G1
1702 40 11 10	G2	1703 90 00 91	G2	1806 90 00 10	G3	1901 90 99 99	G2
1702 40 11 90	G2	1703 90 00 92	G2	1806 90 00 20	G3	1903 00 00 10	G1
1702 40 19 10	G2	1703 90 00 99	G2	1806 90 00 30	G3	1903 00 00 90	G1
1702 40 19 90	G2	1704 10 00 00	G3	1806 90 00 50	G3	1904 10 12 10	G1
1702 40 90 10	G3	1704 90 10 10	G3	1806 90 00 61	G3	1904 10 12 90	G1
1702 40 90 90	G3	1704 90 10 20	G3	1806 90 00 69	G3	1904 10 90 10	G1
1702 50 00 00	G1	1704 90 10 90	G3	1806 90 00 71	G3	1904 10 90 20	G1
1702 60 11 00	G2	1704 90 20 10	G3	1806 90 00 79	G3	1904 10 90 90	G1
1702 60 19 00	G2	1704 90 20 20	G3	1806 90 00 91	G3	1904 20 00 10	G1
1702 60 90 10	G3	1704 90 20 90	G3	1806 90 00 99	G3	1904 20 00 90	G1
1702 60 90 90	G3	1704 90 91 00	G3	1901 10 10 00	G2	1904 30 10 10	G1
1702 90 10 10	G2	1704 90 92 00	G3	1901 10 21 10	G3	1904 30 10 90	G1
1702 90 10 91	G2	1704 90 99 11	G3	1901 10 21 20	G3	1904 30 90 00	G1
1702 90 10 99	G2	1704 90 99 12	G3	1901 10 21 90	G3	1904 90 00 12	G1
1702 90 21 00	G1	1704 90 99 13	G3	1901 10 28 00	G3	1904 90 00 18	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
1702 90 22 10	G2	1704 90 99 14	G3	1901 10 90 11	G3	1904 90 00 91	G1
1702 90 22 91	G2	1704 90 99 19	G3	1901 10 90 19	G3	1904 90 00 99	G1
1702 90 22 99	G1	1704 90 99 91	G3	1901 10 90 90	G3	1905 10 00 00	G2
1702 90 27 00	G1	1704 90 99 99	G3	1901 20 10 00	G3	1905 20 00 10	G2
1702 90 28 11	G2	1801 00 00 00	G1	1901 20 20 00	G3	1905 20 00 20	G2
1702 90 28 19	G2	1802 00 00 00	G1	1901 20 91 00	G3	1905 20 00 31	G2
1702 90 28 20	G2	1803 10 00 00	G1	1901 20 99 11	G3	1905 20 00 39	G2
1702 90 28 30	G2	1803 20 00 00	G1	1901 20 99 19	G3	1905 20 00 90	G2
1702 90 28 90	G2	1804 00 00 00	G1	1901 20 99 21	G3	1905 31 00 21	G3
1702 90 91 00	G1	1805 00 00 00	G1	1901 20 99 29	G3	1905 31 00 22	G3
1702 90 92 00	G1	1806 10 10 10	G3	1901 20 99 90	G3	1905 31 00 29	G3
1702 90 98 03	G3	1806 10 10 90	G3	1901 90 10 10	G1	1905 31 00 91	G3
1702 90 98 05	G3	1806 10 20 10	G3	1901 90 10 90	G1	1905 31 00 92	G3
1702 90 98 07	G3	1806 10 20 90	G3	1901 90 21 11	G3	1905 31 00 93	G3
1702 90 98 13	G3	1806 10 30 10	G3	1901 90 21 21	G3	1905 31 00 99	G3
1702 90 98 15	G3	1806 10 30 90	G3	1901 90 21 29	G3	1905 32 00 00	G3
1702 90 98 17	G3	1806 10 40 11	G3	1901 90 21 91	G3	1905 40 10 00	G3
1702 90 98 21	G3	1806 10 40 19	G3	1901 90 21 92	G3	1905 40 90 10	G3
1702 90 98 22	G3	1806 10 40 91	G3	1901 90 21 99	G3	1905 40 90 90	G3
1702 90 98 29	G3	1806 10 40 99	G3	1901 90 28 10	G3	1905 90 10 00	G3
1702 90 98 31	G3	1806 20 10 00	G3	1901 90 28 20	G3	1905 90 21 00	G3
1702 90 98 39	G3	1806 20 20 00	G3	1901 90 28 90	G3	1905 90 22 00	G3
1702 90 98 41	G3	1806 20 30 00	G3	1901 90 31 00	G3	1905 90 29 10	G3
1702 90 98 42	G3	1806 20 40 00	G3	1901 90 32 00	G3	1905 90 29 90	G3
1702 90 98 49	G3	1806 20 90 11	G3	1901 90 39 11	G3	1905 90 91 00	G3
1905 90 99 10	G3	2004 90 37 00	G3	2005 70 00 13	G3	2008 19 21 10	G3
1905 90 99 20	G3	2004 90 39 10	G3	2005 70 00 19	G3	2008 19 21 90	G3
1905 90 99 30	G3	2004 90 39 30	G3	2005 70 00 91	G3	2008 19 29 10	G3
1905 90 99 91	G3	2004 90 39 90	G3	2005 70 00 92	G3	2008 19 29 90	G3
1905 90 99 99	G3	2004 90 40 00	G3	2005 70 00 93	G3	2008 19 90 10	G3
2001 10 00 11	G1	2004 90 51 10	G2	2005 70 00 99	G3	2008 19 90 90	G3

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
2001 10 00 19	G1	2004 90 51 90	G2	2005 80 00 00	G3	2008 20 00 10	G2
2001 10 00 21	G1	2004 90 52 10	G2	2005 90 10 00	G3	2008 20 00 21	G2
2001 10 00 29	G1	2004 90 52 90	G2	2005 90 20 00	G3	2008 20 00 29	G2
2001 10 00 90	G1	2004 90 53 11	G3	2005 90 31 00	G2	2008 20 00 91	G2
2001 90 10 00	G1	2004 90 53 19	G3	2005 90 33 00	G2	2008 20 00 99	G2
2001 90 20 00	G1	2004 90 53 91	G2	2005 90 35 00	G3	2008 30 00 10	G2
2001 90 30 00	G3	2004 90 53 92	G2	2005 90 37 10	G3	2008 30 00 21	G2
2001 90 50 00	G1	2004 90 53 93	G2	2005 90 37 90	G3	2008 30 00 29	G2
2001 90 90 11	G1	2004 90 53 94	G2	2005 90 41 00	G3	2008 30 00 31	G2
2001 90 90 12	G1	2004 90 53 95	G2	2005 90 43 00	G3	2008 30 00 32	G2
2001 90 90 13	G1	2004 90 53 96	G2	2005 90 49 00	G3	2008 30 00 33	G2
2001 90 90 19	G1	2004 90 53 97	G2	2005 90 51 00	G2	2008 30 00 34	G2
2001 90 90 21	G1	2004 90 53 98	G2	2005 90 53 00	G3	2008 30 00 39	G2
2001 90 90 22	G1	2004 90 55 11	G3	2005 90 59 00	G3	2008 30 00 90	G2
2001 90 90 23	G1	2004 90 55 19	G3	2005 90 90 00	G3	2008 40 00 10	G2
2001 90 90 29	G1	2004 90 55 91	G3	2006 00 00 10	G2	2008 40 00 21	G2
2001 90 90 91	G1	2004 90 55 99	G3	2006 00 00 91	G2	2008 40 00 29	G2
2001 90 90 99	G1	2004 90 61 00	G3	2006 00 00 99	G2	2008 40 00 91	G2
2002 10 10 00	G3	2004 90 62 00	G3	2007 10 00 11	G3	2008 40 00 99	G2
2002 10 90 10	G3	2004 90 69 00	G3	2007 10 00 19	G3	2008 50 00 11	G2
2002 10 90 90	G3	2004 90 71 00	G3	2007 10 00 90	G3	2008 50 00 19	G2
2003 10 10 00	G2	2004 90 72 00	G3	2007 91 00 11	G3	2008 50 00 21	G2
2003 10 90 10	G2	2004 90 79 00	G3	2007 91 00 13	G3	2008 50 00 29	G2
2003 10 90 90	G2	2004 90 90 00	G3	2007 91 00 19	G3	2008 50 00 91	G2
2003 20 10 00	G2	2005 10 00 00	G3	2007 91 00 21	G3	2008 50 00 92	G2
2003 20 90 11	G2	2005 20 10 00	G3	2007 91 00 23	G3	2008 50 00 99	G2
2003 20 90 19	G2	2005 20 20 00	G1	2007 91 00 29	G3	2008 60 00 10	G2
2003 20 90 91	G2	2005 20 90 10	G3	2007 91 00 91	G3	2008 60 00 21	G2
2003 20 90 99	G2	2005 20 90 90	G3	2007 91 00 93	G3	2008 60 00 29	G2
2003 90 10 00	G2	2005 40 10 00	G3	2007 91 00 99	G3	2008 60 00 91	G2
2003 90 90 10	G2	2005 40 20 00	G3	2007 99 10 11	G3	2008 60 00 99	G2

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
2003 90 90 90	G2	2005 40 90 11	G3	2007 99 10 19	G3	2008 70 00 10	G2
2004 10 10 00	G3	2005 40 90 19	G3	2007 99 10 90	G3	2008 70 00 21	G2
2004 10 20 00	G2	2005 40 90 91	G3	2007 99 20 00	G1	2008 70 00 29	G2
2004 10 91 00	G1	2005 40 90 99	G3	2007 99 90 11	G3	2008 70 00 30	G2
2004 10 99 10	G3	2005 51 00 10	G3	2007 99 90 13	G3	2008 70 00 91	G2
2004 10 99 90	G3	2005 51 00 90	G3	2007 99 90 19	G3	2008 70 00 99	G2
2004 90 10 00	G3	2005 59 10 00	G3	2007 99 90 91	G3	2008 80 00 10	G2
2004 90 20 00	G3	2005 59 20 00	G3	2007 99 90 93	G3	2008 80 00 21	G2
2004 90 31 00	G3	2005 59 90 10	G3	2007 99 90 98	G3	2008 80 00 29	G2
2004 90 32 00	G3	2005 59 90 90	G3	2008 11 11 00	G3	2008 80 00 91	G2
2004 90 33 00	G2	2005 60 00 10	G2	2008 11 19 00	G3	2008 80 00 99	G2
2004 90 34 00	G3	2005 60 00 90	G2	2008 11 90 00	G3	2008 91 00 00	G2
2004 90 35 00	G3	2005 70 00 11	G3	2008 19 10 10	G3	2008 92 00 10	G2
2004 90 36 00	G3	2005 70 00 12	G3	2008 19 10 90	G3	2008 92 00 20	G2
2008 92 00 31	G2	2009 71 00 91	G3	2103 30 00 11	G2*	2202 10 00 11	G2*
2008 92 00 39	G2	2009 71 00 99	G3	2103 30 00 19	G2*	2202 10 00 19	G2*
2008 92 00 91	G2	2009 79 00 10	G1	2103 30 00 91	G2*	2202 10 00 90	G2*
2008 92 00 99	G2	2009 79 00 91	G2	2103 30 00 99	G2*	2202 90 00 11	G2*
2008 99 00 10	G2	2009 79 00 99	G2	2103 90 10 00	G2*	2202 90 00 19	G2*
2008 99 00 21	G2	2009 80 00 11	G3	2103 90 91 00	G2*	2202 90 00 90	G2*
2008 99 00 29	G2	2009 80 00 19	G3	2103 90 99 10	G2*	2203 00 10 00	G3
2008 99 00 31	G2	2009 80 00 22	G1	2103 90 99 91	G2*	2203 00 90 10	G3
2008 99 00 32	G2	2009 80 00 26	G3	2103 90 99 99	G2*	2203 00 90 90	G3
2008 99 00 39	G2	2009 80 00 28	G3	2104 10 10 00	G2*	2204 10 00 00	G3
2008 99 00 41	G2	2009 80 00 92	G1	2104 10 90 10	G2*	2204 21 00 10	G3
2008 99 00 42	G2	2009 80 00 96	G3	2104 10 90 91	G2*	2204 21 00 20	G3
2008 99 00 49	G2	2009 80 00 98	G3	2104 10 90 99	G2*	2204 21 00 31	G3
2008 99 00 51	G2	2009 90 00 11	G3	2104 20 00 10	G2*	2204 21 00 39	G3
2008 99 00 52	G2	2009 90 00 19	G3	2104 20 00 90	G2*	2204 21 00 41	G3
2008 99 00 59	G2	2009 90 00 21	G3	2105 00 00 10	G3	2204 21 00 49	G3
2008 99 00 61	G2	2009 90 00 29	G3	2105 00 00 90	G3	2204 21 00 51	G3



## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
2008 99 00 69	G2	2009 90 00 91	G3	2106 10 00 00	G1	2204 21 00 59	G3
2008 99 00 91	G2	2009 90 00 99	G3	2106 90 10 00	G1	2204 21 00 70	G3
2008 99 00 99	G2	2101 11 00 11	G2*	2106 90 21 00	G2*	2204 21 00 91	G3
2009 11 10 00	G3	2101 11 00 19	G2*	2106 90 29 00	G2*	2204 21 00 99	G3
2009 11 90 00	G3	2101 11 00 90	G2*	2106 90 31 00	G2*	2204 29 00 10	G3
2009 12 10 00	G3	2101 12 10 00	G2*	2106 90 39 00	G2*	2204 29 00 20	G3
2009 12 90 00	G3	2101 12 20 00	G2*	2106 90 40 10	G3	2204 29 00 31	G3
2009 19 10 00	G3	2101 12 30 00	G2*	2106 90 40 20	G3	2204 29 00 39	G3
2009 19 90 00	G3	2101 12 90 10	G2*	2106 90 40 91	G3	2204 29 00 41	G3
2009 21 10 00	G3	2101 12 90 90	G2*	2106 90 40 92	G3	2204 29 00 49	G3
2009 21 90 00	G3	2101 20 10 00	G1	2106 90 40 93	G3	2204 29 00 51	G3
2009 29 10 00	G3	2101 20 20 00	G1	2106 90 40 99	G3	2204 29 00 59	G3
2009 29 90 00	G3	2101 20 30 00	G1	2106 90 50 00	G2*	2204 29 00 70	G3
2009 31 10 10	G3	2101 20 90 11	G1	2106 90 60 00	G2*	2204 29 00 91	G3
2009 31 10 90	G3	2101 20 90 19	G1	2106 90 71 11	G2*	2204 29 00 99	G3
2009 31 90 10	G3	2101 20 90 90	G1	2106 90 71 12	G2*	2204 30 00 00	G3
2009 31 90 90	G3	2101 30 10 10	G2*	2106 90 71 19	G2*	2205 10 00 10	G2*
2009 39 10 10	G3	2101 30 10 90	G2*	2106 90 72 00	G2*	2205 10 00 20	G2*
2009 39 10 90	G3	2101 30 90 10	G2*	2106 90 79 11	G2*	2205 10 00 90	G2*
2009 39 90 10	G3	2101 30 90 90	G2*	2106 90 79 12	G2*	2205 90 00 10	G2*
2009 39 90 90	G3	2102 10 00 10	G2*	2106 90 79 19	G2*	2205 90 00 20	G2*
2009 41 00 20	G1	2102 10 00 21	G2*	2106 90 79 90	G2*	2205 90 00 90	G2*
2009 41 00 91	G1	2102 10 00 29	G2*	2106 90 80 00	G2*	2206 00 00 10	G3
2009 41 00 99	G1	2102 10 00 30	G2*	2106 90 90 10	G2*	2206 00 00 21	G3
2009 49 00 20	G1	2102 10 00 90	G2*	2106 90 90 20	G2*	2206 00 00 29	G3
2009 49 00 91	G1	2102 20 00 11	G2*	2106 90 90 91	G2*	2206 00 00 30	G3
2009 49 00 99	G1	2102 20 00 19	G2*	2106 90 90 92	G2*	2206 00 00 91	G3
2009 50 00 10	G3	2102 20 00 30	G2*	2106 90 90 93	G2*	2206 00 00 99	G3
2009 50 00 90	G3	2102 20 00 40	G2*	2106 90 90 99	G2*	2207 10 00 00	G2*
2009 61 00 10	G3	2102 20 00 91	G2*	2201 10 00 11	G2*	2207 20 00 00	G2*
2009 61 00 90	G3	2102 20 00 99	G2*	2201 10 00 19	G2*	2208 20 00 10	G1

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
2009 69 00 10	G3	2102 30 00 00	G2*	2201 10 00 90	G2*	2208 20 00 90	G1
2009 69 00 90	G3	2103 10 00 00	G1	2201 90 10 00	G2*	2208 30 00 10	G1
2009 71 00 10	G1	2103 20 00 00	G2*	2201 90 90 00	G2*	2208 30 00 90	G1
2208 40 00 10	G1	2304 00 00 90	G3	2403 99 90 10	G2*	3301 90 90 00	G2*
2208 40 00 90	G1	2305 00 00 10	G2	2403 99 90 20	G2*	3302 10 10 00	G2*
2208 50 00 11	G1	2305 00 00 90	G2	2403 99 90 30	G2*	3302 10 20 00	G2*
2208 50 00 19	G1	2306 10 00 10	G1	2403 99 90 90	G2*	3302 10 30 00	G2*
2208 50 00 21	G1	2306 10 00 90	G2	2905 43 00 00	G1	3302 10 81 00	G2*
2208 50 00 29	G1	2306 20 00 00	G2	2905 44 00 10	G1	3302 10 89 00	G2*
2208 50 00 91	G1	2306 30 00 10	G2	2905 44 00 90	G1	3501 10 00 10	G2*
2208 50 00 99	G1	2306 30 00 90	G3	3301 11 00 10	G2*	3501 10 00 20	G2*
2208 60 00 21	G1	2306 41 00 11	G3	3301 11 00 90	G2*	3501 10 00 90	G2*
2208 60 00 29	G1	2306 41 00 19	G1	3301 12 00 10	G2*	3501 90 10 00	G2*
2208 60 00 91	G1	2306 41 00 91	G3	3301 12 00 90	G2*	3501 90 90 00	G2*
2208 60 00 99	G1	2306 41 00 92	G1	3301 13 00 10	G2*	3502 11 00 10	G2*
2208 70 00 21	G1	2306 41 00 99	G1	3301 13 00 90	G2*	3502 11 00 90	G2*
2208 70 00 29	G1	2306 49 00 11	G3	3301 14 00 10	G2*	3502 19 00 10	G2*
2208 70 00 91	G1	2306 49 00 19	G1	3301 14 00 90	G2*	3502 19 00 90	G2*
2208 70 00 99	G1	2306 49 00 91	G3	3301 19 00 11	G2*	3502 20 00 10	G2*
2208 90 00 12	G1	2306 49 00 92	G1	3301 19 00 13	G2*	3502 20 00 91	G2*
2208 90 00 18	G1	2306 49 00 99	G1	3301 19 00 19	G2*	3502 20 00 93	G2*
2208 90 00 22	G1	2306 50 00 00	G2	3301 19 00 90	G2*	3502 20 00 99	G2*
2208 90 00 28	G1	2306 60 00 00	G2	3301 21 00 11	G2*	3502 90 00 10	G2*
2208 90 00 32	G1	2306 70 00 00	G2	3301 21 00 19	G2*	3502 90 00 20	G2*
2208 90 00 38	G1	2306 90 10 00	G1	3301 21 00 90	G2*	3502 90 00 90	G2*
2208 90 00 41	G1	2306 90 20 00	G2	3301 22 00 10	G2*	3503 00 00 10	G2*
2208 90 00 49	G1	2306 90 31 00	G2	3301 22 00 90	G2*	3503 00 00 21	G2*
2208 90 00 61	G1	2306 90 38 00	G1	3301 23 00 10	G2*	3503 00 00 29	G2*
2208 90 00 68	G1	2306 90 80 00	G1	3301 23 00 90	G2*	3503 00 00 30	G2*
2208 90 00 71	G1	2307 00 00 10	G1	3301 24 00 10	G2*	3503 00 00 90	G2*
2208 90 00 79	G1	2307 00 00 90	G1	3301 24 00 90	G2*	3504 00 00 00	G2*

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
2208 90 00 91	G1	2308 00 10 00	G1	3301 25 11 00	G2*	3505 10 10 00	G2*
2208 90 00 98	G1	2308 00 20 00	G1	3301 25 19 00	G2*	3505 10 20 00	G2*
2209 00 00 10	G2*	2308 00 90 00	G1	3301 25 90 00	G2*	3505 10 30 00	G2*
2209 00 00 90	G2*	2309 10 00 00	G1	3301 26 00 10	G2*	3505 10 90 00	G2*
2301 10 00 00	G1	2309 90 10 00	G1	3301 26 00 90	G2*	3505 20 10 00	G2*
2301 20 00 00	G3	2309 90 90 10	G1	3301 29 11 00	G2*	3505 20 20 00	G2*
2302 10 00 10	G1	2309 90 90 20	G1	3301 29 13 00	G2*	3505 20 90 00	G2*
2302 10 00 91	G1	2309 90 90 30	G1	3301 29 18 11	G2*	3809 10 10 10	G2*
2302 10 00 99	G1	2309 90 90 40	G1	3301 29 18 12	G2*	3809 10 10 90	G2*
2302 20 00 10	G1	2309 90 90 50	G1	3301 29 18 21	G2*	3809 10 91 00	G2*
2302 20 00 91	G1	2309 90 90 60	G1	3301 29 18 29	G2*	3809 10 99 00	G2*
2302 20 00 99	G1	2309 90 90 70	G1	3301 29 18 30	G2*	3823 11 00 00	G1
2302 30 00 10	G1	2309 90 90 81	G1	3301 29 18 50	G2*	3823 12 00 00	G1
2302 30 00 90	G1	2401 10 00 00	G2	3301 29 18 70	G2*	3823 13 00 00	G1
2302 40 00 10	G1	2401 20 00 00	G2	3301 29 90 00	G2*	3823 19 00 10	G1
2302 40 00 90	G1	2401 30 00 00	G2	3301 30 00 00	G2*	3823 19 00 90	G1
2302 50 00 10	G1	2402 10 00 00	G2*	3301 90 10 00	G2*	3823 70 10 00	G1
2302 50 00 90	G1	2402 20 00 00	G2*	3301 90 20 00	G2*	3823 70 90 90	G1
2303 10 00 00	G3	2402 90 00 10	G2*	3301 90 30 10	G2*	3824 60 00 10	G1
2303 20 00 10	G1	2402 90 00 90	G2*	3301 90 30 20	G2*	3824 60 00 90	G1
2303 20 00 90	G1	2403 10 00 00	G2*	3301 90 30 30	G2*	4101 20 11 00	G2*
2303 30 00 00	G1	2403 91 00 00	G2*	3301 90 30 40	G2*	4101 20 19 10	G1
2304 00 00 10	G2	2403 99 10 00	G2*	3301 90 30 90	G2*	4101 20 19 21	G1
4101 20 19 29	G1	4101 90 90 99	G1	5102 11 00 00	G1		
4101 20 19 31	G1	4102 10 00 11	G1	5102 19 00 10	G1		
4101 20 19 39	G1	4102 10 00 12	G1	5102 19 00 20	G1		
4101 20 19 41	G1	4102 10 00 19	G1	5102 19 00 90	G1		
4101 20 19 49	G1	4102 10 00 91	G1	5102 20 00 00	G1		
4101 20 19 51	G1	4102 10 00 92	G1	5103 10 00 00	G1		
4101 20 19 59	G1	4102 10 00 99	G1	5103 20 00 10	G1		
4101 20 19 91	G1	4102 21 10 00	G2*	5103 20 00 91	G1		

## ▼ M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
4101 20 19 92	G1	4102 21 90 10	G1	5103 20 00 99	G1		
4101 20 19 99	G1	4102 21 90 90	G1	5103 30 00 10	G1		
4101 20 80 00	G1	4102 29 10 00	G2*	5103 30 00 91	G1		
4101 20 91 00	G1	4102 29 90 10	G1	5103 30 00 99	G1		
4101 20 93 00	G1	4102 29 90 90	G1	5201 00 00 10	G1		
4101 20 94 00	G1	4103 10 10 00	G2*	5201 00 00 91	G1		
4101 20 99 00	G1	4103 10 90 10	G1	5201 00 00 99	G1		
4101 50 10 00	G2*	4103 10 90 20	G1	5202 10 00 10	G1		
4101 50 90 11	G1	4103 10 90 30	G1	5202 10 00 90	G1		
4101 50 90 18	G1	4103 10 90 90	G1	5202 91 00 00	G1		
4101 50 90 19	G1	4103 20 10 00	G2*	5202 99 00 00	G1		
4101 50 90 21	G1	4103 20 90 10	G1	5203 00 10 10	G1		
4101 50 90 29	G1	4103 20 90 90	G1	5203 00 10 20	G1		
4101 50 90 31	G1	4103 30 10 00	G2*	5203 00 10 90	G1		
4101 50 90 39	G1	4103 30 90 10	G1	5203 00 90 00	G1		
4101 50 90 41	G1	4103 30 90 90	G1	5301 10 00 00	G1		
4101 50 90 49	G1	4103 90 10 00	G2*	5301 21 00 00	G1		
4101 50 90 51	G1	4103 90 90 11	G1	5301 29 00 10	G1		
4101 50 90 52	G1	4103 90 90 12	G1	5301 29 00 90	G1		
4101 50 90 59	G1	4103 90 90 19	G1	5301 30 00 10	G1		
4101 50 90 91	G1	4103 90 90 92	G1	5301 30 00 90	G1		
4101 50 90 92	G1	4103 90 90 99	G1	5302 10 00 00	G1		
4101 50 90 93	G1	4301 10 00 00	G1	5302 90 10 00	G1		
4101 50 90 99	G1	4301 30 00 00	G1	5302 90 20 00	G1		
4101 90 10 00	G2*	4301 60 00 00	G1	5302 90 30 00	G1		
4101 90 90 11	G1	4301 70 00 00	G1	5302 90 80 00	G1		
4101 90 90 12	G1	4301 80 10 00	G1				
4101 90 90 19	G1	4301 80 20 00	G1				
4101 90 90 21	G1	4301 80 30 00	G1				
4101 90 90 22	G1	4301 80 90 00	G1				
4101 90 90 29	G1	4301 90 00 00	G1				

## ▼M6

Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)	Moroccan code	Treatment (a)
4101 90 90 31	G1	5001 00 00 00	G1				
4101 90 90 39	G1	5002 00 00 00	G1				
4101 90 90 41	G1	5003 10 00 00	G1				
4101 90 90 49	G1	5003 90 00 10	G1				
4101 90 90 51	G1	5003 90 00 90	G1				
4101 90 90 59	G1	5101 11 00 10	G1				
4101 90 90 61	G1	5101 11 00 90	G1				
4101 90 90 62	G1	5101 19 00 10	G1				
4101 90 90 69	G1	5101 19 00 90	G1				
4101 90 90 91	G1	5101 21 00 00	G1				
4101 90 90 92	G1	5101 29 00 00	G1				
4101 90 90 93	G1	5101 30 00 00	G1				

## List (2): Projects subject to liberalisation with quotas

HS or Moroccan code	Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
		a	b	c
0105 11 90 00	Fowl of the species <i>Gallus domesticus</i> weighing not more than 185 g	100 %	600	Article 2(3)
0401 30 00 11 0401 30 00 19 0401 30 00 20 0401 30 00 30 0401 30 00 40 0401 30 00 99	Cream, of a fat content by weight exceeding 6 %	88,50 %	1 000	Article 2(3)
Ex 0402 10 11 10 Ex 0402 10 11 90 Ex 0402 10 18 00 Ex 0402 10 20 10 Ex 0402 10 20 91 Ex 0402 10 20 99	Milk and cream in powder, granules or other solid form, of a fat content by weight not exceeding 1,5 %, not containing added sugar or other sweeteners, in immediate packings of a net content not exceeding 5 kg	50 %	7 000	Article 2(3)
Ex 0402 10 12 00	Milk and cream in powder, granules or other solid form, of a fat content by weight not exceeding 1,5 %, not containing added sugar or other sweeteners, in immediate packings of a net content exceeding 5 kg	50 %		

## ▼M6

HS or Moroccan code		Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	0402 91 00 10	Milk and cream, concentrated, not containing added sugar or other sweeteners, of a fat content by weight exceeding 8 (excluding milk and cream in powder, granules or other solid form, of a fat content by weight exceeding 1,5 %)	38,60 %	2 600	Article 2(3)
Ex	0402 91 00 91				
Ex	0402 91 00 99				
	0402 99 00 11 0402 99 00 12 0402 99 00 19 0402 99 00 21 0402 99 00 22 0402 99 00 29 0402 99 00 91 0402 99 00 92 0402 99 00 99	Milk and cream, concentrated, containing added sugar or other sweeteners	90,90 %	1 000	Article 2(3)
Ex	0403 90 40 00	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, not flavoured nor containing added fruit, nuts or cocoa	79,80 %	300	Article 2(3)
Ex	0403 90 51 00				
Ex	0403 90 59 00				
Ex	0403 90 60 00				
Ex	0403 90 70 00				
Ex	0403 90 81 00				
Ex	0403 90 89 00				
Ex	0403 90 91 00				
	0403 90 99 00				
	0405 10 00 10 0405 10 00 90	Butter	100 %	16 000	Article 2(3)
	0405 20 00 00	Dairy spreads	80 %		
	0406 20 00 10 0406 20 00 21 0406 20 00 29 0406 20 00 30 0406 20 00 40 0406 20 00 90 0406 20 00 50	Grated or powdered cheese of all kinds	65,30 %	100	Article 2(3)
	0406 30 00 00	Processed cheese, not grated or powdered	65,30 %	350	Article 2(3)
	0406 40 00 00	Blue-veined cheese	65,30 %	100	Article 2(3)
	0406 90 19 19 0406 90 19 99 0406 90 90 10 0406 90 90 91 0406 90 90 99	Other cheese, excluding cheese for processing falling within CN code 0406 90 01	100 %	1 000	Article 2(3)

## ▼ M6

HS or Moroccan code	Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
		a	b	c
0406 90 19 11 0406 90 19 91 0406 90 19 93	Other cheese for processing	100 %	300	Article 2(3)
Ex 0407 00 10 00	Poultry eggs, for hatching (excluding turkey or goose eggs)	100 %	200	Article 2(3)
0408 99 00 10	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excluding dried and egg yolks)	50 %	90	Article 2(3)
0409 00 00 10 0409 00 00 90	Natural honey	30 %	500	Article 2(3)
Ex 0712 90 99 00	Carrots and other vegetables and mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared	50 %	150	Article 2(3)
0713 10 99 10 0713 10 99 20 0713 10 99 90	Peas ( <i>Pisum sativum</i> ), dried, shelled, whether or not skinned or split (excluding peas for sowing)	24 %	350	Article 2(3)
0713 33 90 10 0713 33 90 90	Kidney beans ( <i>Phaseolus vulgaris</i> ), dried, shelled, whether or not skinned or split (excluding beans for sowing)	50 %	150	Article 2(3)
0713 90 90 90	Other dried leguminous vegetables, shelled, whether or not skinned or split, other than for sowing	42 %	3 600	Article 2(3)
0802 22 00 10 0802 22 00 90	Hazelnuts or filberts ( <i>Corylus spp.</i> ), fresh or dried, shelled, whether or not peeled	100 %	100	Article 2(3)
0804 40 00 00	Avocados, fresh or dried	44,2 %	1 000	Article 2(3)
0806 20 00 10 0806 20 00 90	Grapes, dried	44,2 %	100	Article 2(3)
0808 20 19 10	Pears, fresh, from 1 February to 30 April	100 %	300	Article 2(3)
0813 20 00 00	Prunes, dried	100 %	200	Article 2(3)
1005 90 00 00	Maize other than seed	100 %	9 000	Article 2(3)
1006 30 10 00 1006 30 90 00	Semi-milled or wholly milled rice, whether or not polished or glazed	100 %	200	Article 2(3)
1108 12 00 00	Maize (corn) starch	23,1 %	1 000	Article 2(3)

## ▼M6

HS or Moroccan code		Description <sup>(1)</sup>	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	1507 90 00 00	Soya oil and its fractions, whether or not refined, packaged	100 %	100	Article 2(3)
Ex	1514 19 00 00	Low erucic acid rape or colza oils (fixed oils with an erucic acid content of less than 2 %) and their fractions, whether or not refined, but not chemically modified, (excluding crude oil and oil for technical or industrial uses other than the manufacture of foodstuffs for human consumption), packaged	100 %	600	Article 2(3)
	2003 10 10 00 2003 10 90 10 2003 10 90 90 2003 90 10 00 2003 90 90 10 2003 90 90 90	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	100 %	200	Article 2(3)
	2004 10 20 00	Potatoes, cooked, frozen	100 %	2 000	Article 2(3)
	2005 40 10 00 2005 40 20 00 2005 40 90 11 2005 40 90 19 2005 40 90 91 2005 40 90 99 2005 51 00 10 2005 51 00 90	Peas ( <i>Pisum sativum</i> ) and beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	50 %	300	Article 2(3)
	2005 70 00 11 2005 70 00 12 2005 70 00 13 2005 70 00 19 2005 70 00 91 2005 70 00 92 2005 70 00 93 2005 70 00 99	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	30 %	100	Article 2(3)
Ex	2007 10 00 11	Jams, jellies, marmalades, purées and pastes of fruit other than citrus fruit, strawberries and apricots	50 %	600	Article 2(3)
Ex	2007 10 00 19				
Ex	2007 10 00 90				
Ex	2007 99 10 11				
Ex	2007 99 10 19				
Ex	2007 99 10 90				
Ex	2007 99 90 91				
Ex	2007 99 90 93				



## ▼M6

HS or Moroccan code		Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	2008 19 21 10	Almonds and pistachios, roasted, and nuts and other seeds, including mixtures, prepared or preserved, in immediate packings of a content of less than 1 kg	50 %	200	Article 2(3)
Ex	2008 19 21 90				
Ex	2008 19 90 10				
Ex	2008 19 90 90				
	2008 70 00 30	Peaches including nectarines, prepared or preserved, not containing added spirit but containing added sugar	50 %	300	Article 2(3)
Ex	2009 80 00 11	Fruit or vegetable juices, unfer- mented, concentrated	100 %	1 000	Article 2(3)
Ex	2009 80 00 19				
Ex	2009 80 00 96				
Ex	2009 80 00 98				
Ex	2009 90 00 99	Mixtures of fruit juices, including grape must, and juices of vegetables (other than apples, pears, citrus fruit, pineapples and tropical fruit), without added sugar	100 %	300	Article 2(3)
	2204 10 00 00	Sparkling wine	53,80 %	3 000 hl	Article 2(3)
	2204 21 00 10	Other wine of fresh grapes, in containers holding 2 litres or less	53,80 %	6 000 hl	Article 2(3)
	2204 21 00 20				
	2204 21 00 31				
	2204 21 00 39				
	2204 21 00 41				
	2204 21 00 49				
	2204 21 00 51				
	2204 21 00 59				
	2204 21 00 70				
	2204 21 00 91				
	2204 21 00 99				
	2204 29 00 10	Other wine of fresh grapes, in containers holding more than 2 litres	53,80 %	12 000 hl	Article 2(3)
	2204 29 00 20				
	2204 29 00 31				
	2204 29 00 39				
	2204 29 00 41				
	2204 29 00 49				
	2204 29 00 51				
	2204 29 00 59				
	2204 29 00 70				
	2204 29 00 91				
	2204 29 00 99				

## ▼M6

	HS or Moroccan code	Description <sup>(1)</sup>	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	2401 10 00 00	Sun-cured, oriental-type tobacco, not stemmed/stripped	100 %	600	Article 2(3)
Ex	2401 20 00 00	Dark air-cured tobacco, not stemmed/stripped Tobacco partly or wholly stemmed/stripped but not further worked			

<sup>(1)</sup> Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN or Moroccan code. Where ex CN or Moroccan codes are indicated, the preferential scheme is to be determined by application of the code and corresponding description taken together.

## List (3): Non-liberalised products

	HS or Moroccan code	Description <sup>(1)</sup>	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	0102 90 10 00	Calves, with the exception of veal calves, weighing less than 150kg (*)	Rate 2,5 %	40 000 heads	Article 2(4)
	0102 90 39 00 0102 90 41 00 0102 90 49 00	Domestic bulls, excluding young bulls and fighting bulls (*)	40 %	100	Article 2(4)
	0104 10 90 10	Domestic sheep, other than pure- bred breeding animals (*)	40 %	50	Article 2(4)
	0104 20 90 10	Domestic goats, other than pure- bred breeding animals (*)	40 %	50	Article 2(4)
	0201 20 11 10 0201 20 19 10 0201 30 11 10 0201 30 19 10 0202 20 10 10 0202 30 19 10	High-quality bovine meat destined for classified hotels and restaurants	100 % in 5 years by 20 % tranches	4 000	Article 2(4)
	0201 10 00 11 0201 10 00 19 0201 20 11 90 0201 20 19 90 0201 30 11 90 0202 10 00 10 0202 20 10 90 0202 30 19 90	Standard beef	100 % in 10 years by 10 % tranches	1 000 + 100 tonnes/year during 5 years <sup>(A)</sup>	Article 2(4)

## ▼M6

HS or Moroccan code	Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
		a	b	c
0204 10 00 10 0204 30 00 10	Sheep and goat meat, excluding meat from ewes and nanny-goats	30 %	unlimited	
0207 11 00 00 0207 12 00 00 0207 24 00 00 0207 25 00 00	Chicken, roosters and turkeys, whole, chilled or frozen (*)	50 % + 5 % every year for 10 years (B)	400	Article 2(4)
0207 13 00 29 0207 14 92 91	Thighs and wings of chicken and roosters, in cuts with bone in, chilled or frozen (*)	50 % + 5 % every year for 10 years (B)	400	Article 2(4)
0207 14 92 12	Thigh meat from whole skinless chickens, deboned but not mech- anically deboned, frozen (*)	50 % + 5 % every year for 10 years (B)	500	Article 2(4)
0207 14 92 19	Other meat from deboned but not mechanically deboned chickens and roosters, not crushed, frozen (*)	50 % + 5 % every year for 10 years (B)	700	Article 2(4)
0207 14 10 00	Meat from deboned chickens and turkeys, whole, crushed and frozen (*)	70 %	100	Article 2(4)
0207 27 10 00	Meat from turkeys, deboned, crushed and frozen (*)	50 %	1 400	Article 2(4)
0401 10 00 91 0401 20 00 91 0401 30 00 91	Ultra high temperature treated milk (UHT)	100 %	1 500	Article 2(4)
0402 21 11 00 0402 21 19 00 0402 21 90 10 0402 21 90 91 0402 21 90 99	Whole-milk powder	20,20 %	3 200	Article 2(4)
0402 21 19 00 0402 21 90 99	Whole milk powder in packages of more than 5 kg, not put up for retail sale	70 %	200	Article 2(4)
0713 50 90 10 0713 50 90 90	Dried field beans in grain form, excluding seed	50 %	2 000	Article 2(4)
0802 11 00 91 0802 11 00 99 0802 12 00 91 0802 12 00 99	Fresh or dried almonds, shelled	100 %	200	Article 2(4)

## ▼ M6

HS or Moroccan code		Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	0808 10 10 00	Apples, fresh, from 1 February to 31 April (extra class)	100 %	4 000	Article 2(4)
Ex	0808 10 90 10				
Ex	0808 10 90 20				
Ex	0808 10 90 90				
	1001 10 90 10 1001 10 90 90	Durum wheat (August to May)	25 %	50 000	Article 2(4)
	1001 90 90 10 1001 90 90 90	Spelt, common wheat and meslin other than for sowing	38 % Article 3(3)	Article 3(1) and Article 3(2) (2)	Article 2(4)
	1101 00 90 00 1103 11 00 20 1103 11 00 50	Products derived from common wheat: flour, semolina	38 %	100	Article 2(4)
	1101 00 10 00 1103 11 00 30 1103 11 00 80 1103 11 00 01 1103 11 00 09 1103 11 00 41 1103 11 00 49	Products derived from durum wheat: flour, semolina, etc.	100 % in 10 tranches of 10 %	100	Article 2(4)
Ex	1509 10 00 10/90	Extra virgin olive oil	100 %	1 500	Article 2(4)
Ex	1509 10 00 10/90	Virgin olive oil	100 %	500	Article 2(4)
	1601 00 10 00 1601 00 99 10 1601 00 99 90 1602 20 00 21 1602 20 00 23 1602 20 00 29 1602 20 00 91 1602 20 00 99 1602 31 00 10 1602 31 00 91 1602 31 00 99 1602 32 10 00 1602 32 90 00 1602 39 00 10 1602 50 00 90 1602 90 00 91 1602 90 00 92 1602 90 00 99	Prepared meat products (*)	Rate: 10 %	1 000	Article 2(4)

## ▼ M6

HS or Moroccan code	Description (1)	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
		a	b	c
1902 11 00 10 1902 11 00 90 1902 19 00 19 1902 19 00 99 1902 20 00 10 1902 20 00 20 1902 20 00 30 1902 20 00 91 1902 20 00 99 1902 30 00 00 1902 40 11 10 1902 40 11 91 1902 40 11 99 1902 40 19 00 1902 40 91 10 1902 40 91 91 1902 40 91 99 1902 40 99 00	Pasta	28,6 % (100 % on a linear basis at the end of 6 years)	1 500	Article 2(4)
1902 11 00 10 1902 11 00 90 1902 19 00 19 1902 19 00 99 1902 20 00 10 1902 20 00 20 1902 20 00 30 1902 20 00 91 1902 20 00 99 1902 30 00 00 1902 40 11 10 1902 40 11 91 1902 40 11 99 1902 40 19 00 1902 40 91 10 1902 40 91 91 1902 40 91 99 1902 40 99 00	Pasta	28,60 %	3 050	Article 2(4)
1902 11 00 20	Rice noodles	100 %	100	Article 2(4)
1902 11 00 30 1902 19 00 11 1902 19 00 91	Diet pasta with gluten	100 %	200	Article 2(4)

## ▼M6

HS or Moroccan code		Description <sup>(1)</sup>	Reduction in MFN customs duties (%)	Tariff quota - annual or for the period indicated - (tonnes net weight)	Customs duties on non-quota imports
			a	b	c
Ex	2002 90 10 00	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (other than tomatoes whole or in pieces) in packings of more than 25 kg	100 %	1 000	Article 2(4)
Ex	2002 90 90 11				
Ex	2002 90 90 19				
Ex	2002 90 90 91				
Ex	2002 90 90 99				
	2309 90 90 89	Compound feedingstuffs for animals	50 % (100 % after 10 years) <sup>(B)</sup>	30 000	Article 2(4)

<sup>(1)</sup> Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN or Moroccan code. Where ex CN or Moroccan codes are indicated, the preferential scheme is to be determined by application of the code and corresponding description taken together.

<sup>(2)</sup> If Moroccan production of common wheat (P) exceeds 2,1 million tonnes, this quota (Q) will be reduced in accordance with the formula:  $Q$  (millions of tonnes) =  $2,59 - 0,73 * P$  (millions of tonnes), with a minimum of 400 000 for Moroccan production of 3 000 000 tonnes or more.

<sup>(A)</sup> The quota will be increased from the second year from the entry into force of this Protocol.

<sup>(B)</sup> The customs duties for the products will be reduced by 50 % once the Agreement enters into force. The remaining customs duties will be dismantled on a linear basis in nine equal tranches. (10th year 0 %).

<sup>(\*)</sup> In accordance with the particular specifications concerning the categories of meat and the zootechnical provisions for imports agreed by the Parties at the time of signing the Agreement.

**▼M6***ANNEX***Joint declaration**

The Parties agree that the entry price mechanism is maintained in the terms provided by this Agreement. If, after the entry into force of this Agreement, the European Union grants more favourable concessions on entry prices to one of the Mediterranean partner countries, the European Union undertakes to open immediate consultations with a view to granting the same conditions to Morocco.

The two Parties shall open consultations with a view to improving access conditions for the products covered by CN codes 0703 20 00 and 0805 20 10 when the quota levels fixed under column 'b' of the Annex to Protocol No 1 are reached.

▼ M4**PROTOCOL 4****concerning the definition of the concept of ‘originating products’  
and methods of administrative cooperation****TABLE OF CONTENTS****TITLE I****GENERAL PROVISIONS**

Article 1 Definitions

**TITLE II****DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’**

Article 2 General requirements

Article 3 Cumulation in the Community

Article 4 Cumulation in Morocco

Article 5 Wholly obtained products

Article 6 Sufficiently worked or processed products

Article 7 Insufficient working or processing

Article 8 Unit of qualification

Article 9 Accessories, spare parts and tools

Article 10 Sets

Article 11 Neutral elements

**TITLE III****TERRITORIAL REQUIREMENTS**

Article 12 Principle of territoriality

Article 13 Direct transport

Article 14 Exhibitions

**TITLE IV****DRAWBACK OR EXEMPTION**

Article 15 Prohibition of drawback of, or exemption from, customs duties

**TITLE V****PROOF OF ORIGIN**

Article 16 General requirements

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

Article 18 Movement certificates EUR.1 or EUR-MED issued retrospectively

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



**▼ M4**

Article 20	Issue of movement certificates EUR.1 or EUR-MED on the basis of a proof of origin issued or made out previously
Article 21	Accounting segregation
Article 22	Conditions for making out an invoice declaration or an invoice declaration EUR-MED
Article 23	Approved exporter
Article 24	Validity of proof of origin
Article 25	Submission of proof of origin
Article 26	Importation by instalments
Article 27	Exemptions from proof of origin
Article 27a	Supplier's declaration
Article 28	Supporting documents
Article 29	Preservation of proof of origin, supplier's declarations and supporting documents
Article 30	Discrepancies and formal errors
Article 31	Amounts expressed in euro

## TITLE VI

**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

Article 32	Mutual assistance
Article 33	Verification of proofs of origin
Article 33a	Verification of supplier's declarations
Article 34	Dispute settlement
Article 35	Penalties
Article 36	Free zones

## TITLE VII

**CEUTA AND MELILLA**

Article 37	Application of the Protocol
Article 38	Special conditions

## TITLE VIII

**FINAL PROVISIONS**

Article 39	Amendments to the Protocol
Article 40	Transitional provisions for goods in transit or storage

**List of Annexes**

Annex I:	Introductory notes to the list in Annex II
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
Annex IIIa:	Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

▼ **M4**

Annex IIIb: Specimens of movement certificate EUR-MED and application for a movement certificate EUR-MED

Annex IVa: Text of the invoice declaration

Annex IVb: Text of the invoice declaration EUR-MED

Annex V: Specimen of the supplier's declaration

Annex VI: Specimen of the long-term supplier's declaration

Joint Declarations

Joint declaration concerning the Principality of Andorra

Joint declaration concerning the Republic of San Marino

▼ **M4**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 Morocco 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 Morocco;
- (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 Morocco;
- (j) ‘chapters’ and ‘headings’ mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as ‘the Harmonised System’ or ‘HS’;
- (k) ‘classified’ refers to the classification of a product or material under a particular heading;
- (l) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) ‘territories’ includes territorial waters.

▼ M4

## 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 Morocco:
  - (a) products wholly obtained in Morocco within the meaning of Article 5;
  - (b) products obtained in Morocco incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Morocco 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, Morocco 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 Bulgaria, Switzerland (including Liechtenstein)<sup>(1)</sup>, Iceland, Norway, Romania, Turkey or in the Community, provided that the working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey, 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.

▼ **M4**

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 Morocco 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 Morocco, 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 Morocco**

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Morocco if they are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein)<sup>(1)</sup>, Iceland, Norway, Romania, Turkey or in the Community, provided that the working or processing carried out in

<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.

**▼ M4**

Morocco 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 Morocco 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 Morocco goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

3. Where the working or processing carried out in Morocco does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Morocco 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 Morocco.

4. Products originating in one of the countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in Morocco 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 Algeria or Tunisia shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco. 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 Morocco 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 Morocco 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).

Morocco 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.

▼ **M4***Article 5***Wholly obtained products**

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

- (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 Morocco by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

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

- (a) which are registered or recorded in a Member State of the Community or in Morocco;
- (b) which sail under the flag of a Member State of the Community or of Morocco;
- (c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of Morocco, 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 Morocco 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;

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

and

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

*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;



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

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

*Article 8***Unit of qualification**

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

It follows that:

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

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

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

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

*Article 10***Sets**

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

*Article 11***Neutral elements**

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

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

## TITLE III

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

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

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

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(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 Morocco on materials exported from the Community or from Morocco and subsequently reimported there, provided:

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

and

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

i) the reimported goods have been obtained by working or processing the exported materials;

and

ii) the total added value acquired outside the Community or Morocco 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 Morocco. 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 Morocco 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 Morocco, 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.

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8. Any working or processing of the kind covered by this Article and done outside the Community or Morocco 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 Morocco 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 Morocco.

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 Morocco 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 Morocco to the country in which the exhibition is held and has exhibited them there;

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- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in Morocco;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
- and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

## TITLE IV

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

- 1. (a) Non-originating materials used in the manufacture of products originating in the Community, in Morocco 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 Morocco 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 Morocco 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.

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

4. The 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 Morocco without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4.

7. Notwithstanding paragraph 1, Morocco 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 5 % 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 Morocco;
- (b) a 10 % 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 Morocco.

The provisions of this paragraph shall apply until 31 December 2009 and may be reviewed by common accord.

## TITLE V

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

1. Products originating in the Community shall, on importation into Morocco, and products originating in Morocco 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;

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(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.

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

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

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

3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Morocco in the following cases:

- if the products concerned can be considered as products originating in the Community, or in Morocco, 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,

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- if the products concerned can be considered as products originating in the Community or in Morocco, 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 Morocco, if the products concerned can be considered as products originating in the Community, in Morocco 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.



▼ **M4***Article 18***Movement certificates EUR.1 or EUR-MED issued retrospectively**

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

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

or

(b) it is 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.

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

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

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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 Morocco, 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 Morocco. 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 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.

▼ M4*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 Morocco, 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 Morocco, 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 Morocco 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:

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- 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 texts of which appear 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.

#### *Article 23*

#### **Approved exporter**

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

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

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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.

*Article 26***Importation by instalments**

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

▼ **M4***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 Morocco 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 Morocco 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'.

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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 Morocco 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 Morocco where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in the Community or in Morocco, issued or made out in the Community or in Morocco, 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 Morocco in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;

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- (e) appropriate evidence concerning working or processing undergone outside the Community or Morocco 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.

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

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



▼ **M4***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 Morocco 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 Morocco. 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 Morocco 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.

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2. In order to ensure the proper application of this Protocol, the Community and Morocco 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 Morocco 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 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

*Article 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.

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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.

*Article 35***Penalties**

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

*Article 36***Free zones**

1. The Community and Morocco 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.

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2. By way of derogation from paragraph 1, when products originating in the Community or in Morocco 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 Morocco, 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. Morocco 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.

*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 Morocco or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;

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- (2) products originating in Morocco:
- (a) products wholly obtained in Morocco;
  - (b) products obtained in Morocco, 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 ‘Morocco’ 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 Morocco 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.

**▼M4***ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II****Note 1**

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

**Note 2**

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

**Note 3**

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

*Example:*

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

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

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

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

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

*Example:*

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

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

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- 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,



**▼ M4**

- 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.

**▼ M4***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.

**▼ M4****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;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

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- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
  - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

▼ **M5***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 all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 4 used are wholly obtained,</li> <li>– all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>– the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 6 used are wholly obtained, and</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

## ▼ M5

(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		

## ▼ M5

(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		
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 used are wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505		

## ▼ M5

(1)	(2)	(3)	or (4)
1506	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>– solid fractions,</li> <li>– other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> <li>– soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption,</li> <li>– solid fractions, except for that of jojoba oil,</li> <li>– other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p>	
1516	<p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapter 2 used are wholly obtained, and</li> <li>– all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
1517	<p>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</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapters 2 and 4 used are wholly obtained, and</li> <li>– all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from animals of Chapter 1, and/or</li> <li>– in which all the materials of Chapter 3 used are wholly obtained</li> </ul>	



## ▼M5

(1)	(2)	(3)	or (4)
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	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> <li>– chemically-pure maltose and fructose,</li> <li>– other sugars in solid form, containing added flavouring or colouring matter,</li> <li>– other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p>	
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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

## ▼ M5

(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>– malt extract,</li> <li>– other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>– containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs,</li> <li>– containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>– all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	

## ▼ M5

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>– from materials of any heading, except those of heading 1806,</li> <li>– in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 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	

## ▼M5

(1)	(2)	(3)	or (4)
2009	<ul style="list-style-type: none"> <li>– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	<p>Miscellaneous edible preparations; except for:</p> <p>2101 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p> <p>2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>– sauces and preparations therefor; mixed condiments and mixed seasonings,</li> <li>– mustard flour and meal and prepared mustard</li> </ul> <p>ex 2104 Soups and broths and preparations therefor</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which all the chicory used is wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p>	

## ▼M5

(1)	(2)	(3)	or (4)
2106	Food preparations not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>– in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except heading 2207 or 2208, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except heading 2207 or 2208, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	

## ▼M5

(1)	(2)	(3)	or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="798 1541 1106 1574">– all the cereals, sugar or molasses, meat or milk used are originating, and</li> <li data-bbox="798 1585 1106 1619">– all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
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	

## ▼M5

(1)	(2)	(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

## ▼M5

(1)	(2)	(3)	or (4)
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	



## ▼ M5

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

## ▼M5

(1)	(2)	(3)	or (4)
ex 2852	<p>Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p>	<p>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</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) <sup>(1)</sup></p> <p>or</p> <p>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</p>	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) <sup>(1)</sup></p> <p>or</p> <p>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</p>	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li>– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	<p>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</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
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	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>– products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale,</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

## ▼M5

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– other:</li> <li>– – human blood,</li> <li>– – animal blood prepared for therapeutic or prophylactic uses,</li> <li>– – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins,</li> <li>– – haemoglobin, blood globulins and serum globulins,</li> <li>– – other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li>– obtained from amikacin of heading 2941,</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

## ▼M5

(1)	(2)	(3)	or (4)
ex 3006	<ul style="list-style-type: none"> <li>– other</li>   <li>– Waste pharmaceuticals specified in note 4(k) to this Chapter</li>   <li>– Sterile surgical or dental adhesion barriers, whether or not absorbable:</li>   <li>– made of plastics,</li>   <li>– made of fabrics</li>   <li>– Appliances identifiable for ostomy use</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>– chemical materials or textile pulp</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex Chapter 31	Fertilisers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

## ▼M5

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>– sodium nitrate,</li> <li>– calcium cyanamide,</li> <li>– potassium sulphate,</li> <li>– magnesium potassium sulphate</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes <sup>(5)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different “group” <sup>(6)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

## ▼ M5

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

## ▼ M5

(1)	(2)	(3)	or (4)
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>– starch ethers and esters,</li> <li>– other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	<p>Photographic or cinematographic goods; except for:</p> <p>3701</p> <p>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:</p> <ul style="list-style-type: none"> <li>– instant print film for colour photography, in packs,</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>



## ▼ M5

(1)	(2)	(3)	or (4)
3702	<p>– other</p> <p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p>	<p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
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	<p>– colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes,</p> <p>– graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 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

## ▼ M5

(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:		
	<ul style="list-style-type: none"> <li>– prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals,</li> <li>– other</li> </ul>	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

## ▼ M5

(1)	(2)	(3)	or (4)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers 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	
ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		

## ▼ M5

(1)	(2)	(3)	or (4)
3824	<ul style="list-style-type: none"> <li>– industrial monocarboxylic fatty acids, acid oils from refining,</li> <li>– industrial fatty alcohols</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>– the following of this heading:               <ul style="list-style-type: none"> <li>– prepared binders for foundry moulds or cores based on natural resinous products,</li> <li>– naphthenic acids, their water-insoluble salts and their esters,</li> <li>– sorbitol other than that of heading 2905,</li> <li>– petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts,</li> <li>– ion exchangers,</li> <li>– getters for vacuum tubes,</li> <li>– alkaline iron oxide for the purification of gas,</li> <li>– ammoniacal gas liquors and spent oxide produced in coal gas purification,</li> <li>– sulphonaphthenic acids, their water-insoluble salts and their esters,</li> <li>– fusel oil and Dippel's oil,</li> <li>– mixtures of salts having different anions,</li> </ul> </li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

## ▼M5

(1)	(2)	(3)	or (4)
3901 to 3915	<ul style="list-style-type: none"> <li>– copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>– other</li> </ul> <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>– addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content,</li> <li>– other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></li> </ul> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3907	<ul style="list-style-type: none"> <li>– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li> <li>– Polyester</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(3)</sup></p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
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	

## ▼ M5

(1)	(2)	(3)	or (4)
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>– flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked,</li> <li>– other: <ul style="list-style-type: none"> <li>– – addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content,</li> <li>– – other</li> </ul> </li> </ul>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></li> </ul> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	<ul style="list-style-type: none"> <li>– Ionomer sheet or film</li> <li>– Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and meta-crylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>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</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product



## ▼M5

(1)	(2)	(3)	or (4)
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,  – other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
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:		



## ▼ M5

(1)	(2)	(3)	or (4)
ex 4410 to ex 4413	<ul style="list-style-type: none"> <li>– sanded or end-jointed,</li> <li>– beadings and mouldings</li> </ul> Beadings and mouldings, including moulded skirting and other moulded boards	Sanding or end-jointing  Beading or moulding  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	<ul style="list-style-type: none"> <li>– Builders' joinery and carpentry of wood</li> <li>– Beadings and mouldings</li> </ul>	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
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	

## ▼M5

(1)	(2)	(3)	or (4)
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 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	
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> <li>– calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard,</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> </ul>	



▼ M5

(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 <sup>(4)</sup> : – 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,  – other	Manufacture from single yarn <sup>(4)</sup>  Manufacture from <sup>(4)</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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(4)</sup> : – raw silk or silk waste, carded or combed or otherwise prepared for spinning,	

## ▼ M5

(1)	(2)	(3)	or (4)
5208 to 5212	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> <li>– incorporating rubber thread,</li> <li>– other</li> </ul>	<ul style="list-style-type: none"> <li>– natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul> <p>Manufacture from single yarn <sup>(4)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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</p>	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	

▼ M5

(1)	(2)	(3)	or (4)
5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> <li>– incorporating rubber thread,</li> <li>– other</li> </ul>	<p>Manufacture from single yarn <sup>(4)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– jute yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406  5407 and 5408	<p>Yarn, monofilament and thread of man-made filaments</p> <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>– incorporating rubber thread,</li> <li>– other</li> </ul>	<p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul> <p>Manufacture from single yarn <sup>(4)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> </ul>	

## ▼ M5

(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <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> 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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 <sup>(4)</sup> : <ul style="list-style-type: none"> <li>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> <li>– incorporating rubber thread,</li> <li>– other</li> </ul>	Manufacture from single yarn <sup>(4)</sup>  Manufacture from <sup>(4)</sup> : <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> or	

▼ M5

(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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(4)</sup> : – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:  – needleloom felt,	Manufacture from <sup>(4)</sup> : – 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	
5604	– other  Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	Manufacture from <sup>(4)</sup> : – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp,	



## ▼ M5

(1)	(2)	(3)	or (4)
5605	<ul style="list-style-type: none"> <li>– rubber thread and cord, textile covered,</li> <li>– other</li> </ul> <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres, not carded or combed or otherwise processed for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>– of needleloom felt,</li> </ul>	<p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres, or</li> <li>– chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading 5402,</li> <li>– polypropylene fibres of heading 5503 or 5506, or</li> <li>– polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	

## ▼M5

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– of other felt,</li>   <li>– other</li> </ul>	<p>Jute fabric may be used as a backing</p> <p>Manufacture from (4):</p> <ul style="list-style-type: none"> <li>– natural fibres, not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul> <p>Manufacture from (4):</p> <ul style="list-style-type: none"> <li>– coir yarn or jute yarn,</li> <li>– synthetic or artificial filament yarn,</li> <li>– natural fibres, or</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning</li> </ul> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>– combined with rubber thread,</li>   <li>– other</li> </ul>	<p>Manufacture from single yarn (4)</p> <p>Manufacture from (4):</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	

## ▼ M5

(1)	(2)	(3)	or (4)
5810	Embroidery in the piece, in strips or in motifs	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: <ul style="list-style-type: none"> <li>– containing not more than 90 % by weight of textile materials,</li> <li>– other</li> </ul>	Manufacture from yarn  Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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 <sup>(4)</sup>	
5905	Textile wall coverings: <ul style="list-style-type: none"> <li>– impregnated, coated, covered or laminated with rubber, plastics or other materials,</li> </ul>	Manufacture from yarn	

## ▼M5

(1)	(2)	(3)	or (4)
5906	<p>– other</p> <p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>– knitted or crocheted fabrics,</p> <p>– other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials,</p> <p>– other</p>	<p>Manufacture from <sup>(4)</sup>:</p> <p>– coir yarn,</p> <p>– natural fibres,</p> <p>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>– chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> <p>Manufacture from <sup>(4)</sup>:</p> <p>– natural fibres,</p> <p>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>– chemical materials or textile pulp</p> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

## ▼ M5

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

## ▼ M5

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– other</li> </ul>	<ul style="list-style-type: none"> <li>– chemical materials or textile pulp</li> </ul> Manufacture from <sup>(4)</sup> : <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>(4)</sup> : <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul>	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> <li>– obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form,</li> <li>– other</li> </ul>	Manufacture from yarn <sup>(4)</sup> <sup>(9)</sup>  Manufacture from <sup>(4)</sup> : <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul>	
ex Chapter 62  ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211   ex 6210 and ex 6216	Articles of apparel and clothing accessories, not knitted or crocheted; except for:  Women's, girls' and babies' clothing and clothing accessories for babies, embroidered   Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(4)</sup> <sup>(9)</sup>  Manufacture from yarn <sup>(9)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>  Manufacture from yarn <sup>(9)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	

## ▼ M5

(1)	(2)	(3)	or (4)
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> <li>– embroidered,</li> <li>– other</li> </ul>	<p>Manufacture from unbleached single yarn <sup>(4)</sup> <sup>(9)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture from unbleached single yarn <sup>(4)</sup> <sup>(9)</sup></p> <p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> <li>– embroidered,</li> <li>– fire-resistant equipment of fabric covered with foil of aluminised polyester,</li> <li>– interlinings for collars and cuffs, cut out,</li> <li>– other</li> </ul>	<p>Manufacture from yarn <sup>(9)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture from yarn <sup>(9)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>(9)</sup></p>	

▼ M5

(1)	(2)	(3)	or (4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles:  – of felt, of nonwovens,  – other:  – – embroidered,        – – other	Manufacture from <sup>(4)</sup> : – natural fibres, or – chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product  Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>(4)</sup> : – 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 nonwovens,  – other	Manufacture from <sup>(9)</sup> <sup>(4)</sup> : – natural fibres, or – chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(4)</sup>	
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	



## ▼M5

(1)	(2)	(3)	or	(4)
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		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
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 <sup>(9)</sup>		
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		

## ▼M5

(1)	(2)	(3)	or (4)
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	<p>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p> <ul style="list-style-type: none"> <li>– glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(1)</sup>,</li> <li>– other</li> </ul>	<p>Manufacture from non-coated glass-plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p>	
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	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>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</p>	

## ▼ M5

(1)	(2)	(3)	or (4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>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</p> <p>or</p> <p>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</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>– uncoloured slivers, rovings, yarn or chopped strands, or</li> <li>– glass wool</li> </ul>	
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	<p>Precious metals:</p> <ul style="list-style-type: none"> <li>– unwrought,</li> </ul>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p>	

## ▼M5

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

## ▼M5

(1)	(2)	(3)	or (4)
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (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: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

## ▼ M5

(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,  – copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product  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	
7601	Unwrought aluminium	Manufacture: – from materials of any heading, except that of the product, and	

## ▼M5

(1)	(2)	(3)	or (4)
7602  ex 7616	Aluminium waste or scrap  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	<ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium  Manufacture from materials of any heading, except that of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78  7801  7802	Lead and articles thereof; except for:  Unwrought lead:  – refined lead,  – other  Lead waste and scrap	Manufacture:  <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> Manufacture from “bullion” or “work” lead  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used  Manufacture from materials of any heading, except that of the product	

## ▼M5

(1)	(2)	(3)	or (4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: <ul style="list-style-type: none"> <li>– other base metals, wrought; articles thereof,</li> <li>– other</li> </ul>	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product	
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	



## ▼ M5

(1)	(2)	(3)	or (4)
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	

## ▼M5

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that 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
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: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	

▼ M5

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

## ▼ M5

(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
8429	<p>Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>– road rollers,</p> <p>– other</p>	<p>– 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</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– 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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8430	<p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– 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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8431	<p>Parts suitable for use solely or principally with road rollers</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8439	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

▼ M5

(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<ul style="list-style-type: none"> <li>– within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % 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: <ul style="list-style-type: none"> <li>– sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor,</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>– the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and</li> <li>– the thread-tension, crochet and zigzag mechanisms used are originating</li> </ul>	

## ▼ M5

(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	
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
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	
ex 8486	– Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof  – Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

## ▼ M5

(1)	(2)	(3)	or (4)
8487	<ul style="list-style-type: none"> <li>– Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof</li> <li>– Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</li> <li>– Moulds, injection or compression types</li> <li>– Lifting, handing, loading or unloading machinery</li> </ul> <p>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex Chapter 85	<p>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:</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8501	<p>Electric motors and generators (excluding generating sets)</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>



## ▼ M5

(1)	(2)	(3)	or (4)
8502	Electric generating sets and rotary converters	<p>– 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</p> <p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– 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</p>	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	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	<ul style="list-style-type: none"> <li>– Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	<ul style="list-style-type: none"> <li>– Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– 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>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>– Matrices and masters for the production of discs, but excluding products of Chapter 37</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– 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>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>– Proximity cards and “smart cards” with two or more electronic integrated circuits</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– “Smart cards” with one electronic integrated circuit</li> </ul>	<ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and,</li> <li>– within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product,</li> </ul> <p>or</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

## ▼ M5

(1)	(2)	(3)	or (4)
8528	<ul style="list-style-type: none"> <li>– monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</li>   <li>– other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television —, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <ul style="list-style-type: none"> <li>– suitable for use solely or principally with video recording or reproducing apparatus,</li>   <li>– suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471,</li>   <li>– other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1 000 V	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
8536	<ul style="list-style-type: none"> <li>– Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V</li>   <li>– connectors for optical fibres, optical fibre bundles or cables: <ul style="list-style-type: none"> <li>– – of plastics,</li>   <li>– – of ceramics,</li>   <li>– – of copper</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>– within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

## ▼M5

(1)	(2)	(3)	or (4)
ex 8542	<p>Electronic integrated circuits</p> <ul style="list-style-type: none"> <li>– Monolithic integrated circuits</li> <li>– Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</li> <li>– Others</li> </ul>	<p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>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</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8544	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8545	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

## ▼ M5

(1)	(2)	(3)	or (4)
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	<ul style="list-style-type: none"> <li>– 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</li> <li>– Electronic microassemblies</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(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> ,  – – Exceeding 50 cm <sup>3</sup>  – 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 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 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials 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  Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product



## ▼ M5

(1)	(2)	(3)	or (4)
ex 8712	Bicycles without ball bearings	<p>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture from materials of any heading, except those of heading 8714</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <p>– from materials of any heading, except that of the product, and</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <p>– from materials of any heading, except that of the product, and</p> <p>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that 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
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

## ▼ M5

(1)	(2)	(3)	or (4)
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>– in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼ M5

(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

## ▼ M5

(1)	(2)	(3)	or (4)
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,  – other	Manufacture from materials of any heading, including other materials of heading 9018  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 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
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 which the value of all the materials used does not exceed 25 % of the ex-works price of the 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 which the value of all the materials used does not exceed 25 % of the ex-works price of the product

## ▼ M5

(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	<p>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</p> <ul style="list-style-type: none"> <li>– parts and accessories,</li> <li>– other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

## ▼ M5

(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 ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

## ▼M5

(1)	(2)	(3)	or (4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>– within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>– of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal,</li> <li>– other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

## ▼ M5

(1)	(2)	(3)	or (4)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: <ul style="list-style-type: none"> <li>– 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>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	



## ▼M5

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	

▼ M5

(1)	(2)	(3)	or	(4)
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.

(3) 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.

(4) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(5) 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.

(6) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(7) 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 %.

(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.

**▼M4***ANNEX IIIa***SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND  
APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

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



▼ **M4**

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

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

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

**NOTES**

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



▼ M4

**DECLARATION BY THE EXPORTER**

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

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

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

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

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

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

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

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_

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

**▼M4***ANNEX IIIb***SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND  
APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED****Printing instructions**

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





▼ **M4**

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

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

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

**NOTES**

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

▼ **M4****APPLICATION FOR A MOVEMENT CERTIFICATE**

1. <b>Exporter</b> (Name, full address, country)	<b>EUR-MED</b> No <b>A</b> 000 000		
3. <b>Consignee</b> (Name, full address, country) (Optional)	See notes overleaf before completing this form.		
	2. <b>Application for a certificate to be used in preferential trade between</b> ..... <b>and</b> ..... (Insert appropriate countries or groups of countries or territories)		
6. <b>Transport details</b> (Optional)	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>	
	7. <b>Remarks</b> <input type="checkbox"/> <b>Cumulation applied with</b> ..... (name of the country/countries) <input type="checkbox"/> <b>No cumulation applied.</b> (Insert X in the appropriate box)		
8. <b>Item number; Marks and numbers; Number and kind of packages</b> <sup>(1)</sup> ; <b>Description of goods</b>	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices</b> (Optional)	

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

▼ M4

**DECLARATION BY THE EXPORTER**

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

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

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

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

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

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

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

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_

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

▼ **M4***ANNEX IVa***TEXT OF THE INVOICE DECLARATION**

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

**Spanish version**

El exportador de los productos incluidos en el presente documento [autorización aduanera n<sup>o</sup> ... <sup>(1)</sup>] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>(2)</sup>.

**Czech version**

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

**Danish version**

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

**German version**

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

**Estonian version**

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

**Greek version**

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

**English version**

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

**French version**

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

**Italian version**

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

<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'.

**▼ M4****Latvian version**

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

**Lithuanian version**

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

**Hungarian version**

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

**Maltese version**

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

**Dutch version**

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

**Polish version**

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

**Portuguese version**

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

**Slovenian version**

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

**Slovak version**

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

**Finnish version**

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

<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'.

▼ **M4****Swedish version**

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

**Arabic version**

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التفويض الجمركي رقم ..... <sup>(1)</sup>) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من ..... <sup>(2)</sup>.

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

(Place and date)

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

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

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

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

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

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

**▼M4***ANNEX IVb***TEXT OF THE INVOICE DECLARATION EUR-MED**

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

**Spanish version**

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

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

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

**Czech version**

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

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

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

**Danish version**

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

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

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

**German version**

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

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

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

**Estonian version**

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

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

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

<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.



**▼ M4****Greek version**

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

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

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

**English version**

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

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

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

**French version**

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

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

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

**Italian version**

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

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

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

**Latvian version**

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

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

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

**Lithuanian version**

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

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

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

<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.

**▼ M4****Hungarian version**

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

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

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

**Maltese version**

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

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

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

**Dutch version**

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

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

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

**Polish version**

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

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

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

**Portuguese version**

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

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

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

**Slovenian version**

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

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

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

<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.

▼ **M4****Slovak version**

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

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

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

**Finnish version**

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

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

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

**Swedish version**

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

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

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

**Arabic version**

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التفويض الجمركي رقم ..... <sup>(1)</sup>) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من ..... <sup>(2)</sup>.

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

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

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

(Place and date)

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

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

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

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

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

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

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

▼ **M4**

ANNEX V

**SUPPLIER'S DECLARATION**

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.

**SUPPLIER'S DECLARATION**

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

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

1. The following materials which do not originate in 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 <sup>(1)</sup>	Description of non-originating materials used	Heading of non-originating materials used <sup>(2)</sup>	Value of non-originating materials used <sup>(2)</sup> <sup>(3)</sup>
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
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;
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 <sup>(4)</sup>
.....	.....
.....	.....
.....	.....

(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)

**▼ M4**

- (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 Morocco 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.
-

▼ **M4**

*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**

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to .....  
 ..... (1) declare that:

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)
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
<b>Total</b>			.....

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;
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 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)
.....	.....
.....	.....
.....	.....

▼ **M4**

This declaration is valid for all subsequent consignments of these goods dispatched

from .....

to ..... <sup>(6)</sup>.

I undertake to inform ..... <sup>(1)</sup> immediately if this declaration is no longer valid.

.....  
(Place and date)

.....  
.....  
.....  
(Address and signature of the supplier; in addition the name of the person signing the declaration 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 Morocco 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.

▼ **M4**

**JOINT DECLARATION**

**concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Morocco 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 Morocco 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.



**▼B****PROTOCOL 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.
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.

**▼ B**

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 contravening 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.

**▼B***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 meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority 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 executed 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.

**▼B**

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 Morocco's sovereignty or that of a Member State of the Community whose assistance has been requested pursuant to this Protocol; or
- (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.

**▼B**

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 witnesses**

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

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.

**▼B***Article 14***Implementation**

1. The implementation of this Protocol shall be entrusted to the national customs authorities of Morocco 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 4, recommend to the Association Council, amendments which they consider should be made to this Protocol.

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

*Article 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 Morocco. 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.

**▼B***ANNEX***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.
2. 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.
3. 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 place 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 points (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.
- 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**

- (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 paragraphs 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.
- 6. 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 KINGDOM OF MOROCCO, hereinafter referred to as 'Morocco',

of the other part,

meeting at Brussels on the twentieth day of February in the year one thousand nine hundred and ninety-six for the signature of the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part, hereinafter referred to as 'Euro-Mediterranean Agreement', have adopted the following texts:

the Euro-Mediterranean Agreement, the Annexes thereto and the following Protocols:

- |            |  |
|------------|--|
| Protocol 1 | concerning the arrangements applicable to the importation into the European Union of agricultural products, processed agricultural products, fish and fishery products originating in the Kingdom of Morocco |
| Protocol 2 | concerning the arrangements applicable to the importation into the kingdom of Morocco of agricultural products, processed agricultural products, fish and fishery products originating in the European Union |

**▼B**

Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Protocol 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 Morocco 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 12 of the Agreement

Joint Declaration relating to Article 33 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 43 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 51 of the Agreement

Joint Declaration relating to Article 64 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 Article 90 of the Agreement

Joint Declaration relating to Article 96 of the Agreement

Joint Declaration relating to textiles

Joint Declaration relating to readmission.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Morocco have also taken note of the Agreements in the form of an Exchange of Letters mentioned below and attached to this Final Act:

Agreement in the form of an Exchange of Letters between the Community and the Kingdom of Morocco under Article 12(1) concerning elimination of the reference prices applied by Morocco to imports of certain textile and clothing products.

Agreement in the form of an Exchange of Letters between the Community and the Kingdom of Morocco relating to Article 1 of Protocol 1 and concerning imports into the Community of fresh cut flowers and flower buds falling within subheading 0603 10 of the Common Customs Tariff.

The plenipotentiaries of Morocco 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 Declarations by Morocco mentioned below and annexed to this Final Act:

1. Declaration on cooperation in nuclear energy
2. Declaration on investment

**▼ B**

3. Declaration on the safeguarding of Morocco's interests.

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

Udfærdiget i Bruxelles, den seksogtyvende februar nitten hundrede og seksoghalvfems.

Geschehen zu Brüssel am sechszwanzigsten Februar neunzehnhundertsechsundneunzig.

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

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

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

Fatto a Bruxelles, addì ventisei febbraio millenovecentonovantasei.

Gedaan te Brussel, de zesentwintigste februari negentienhonderd zesennegentig.

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

Tehty Brysselissä kahdentakymmenentenäkuudentena päivänä helmikuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som skedde i Bryssel den tjugosjätte februari nittonhundra nitiosex.

حرر في بروكسيل ، في السادس والعشرون من فبراير  
سنة الف وتسعمائة وستة 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.

**▼B**

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



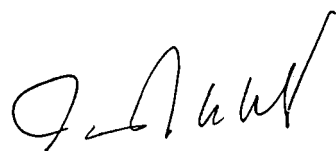
Για την Ελληνική Δημοκρατία



Por el Reino de España

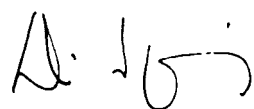


Pour la République française



Thar cheann Na hÉireann

For Ireland

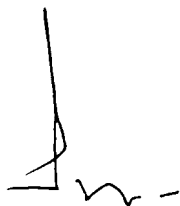


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Per la Repubblica italiana



Pour le Grand-Duché de Luxembourg



Voor het Koninkrijk der Nederlanden



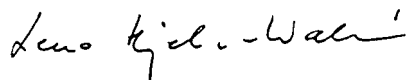
Für die Republik Österreich



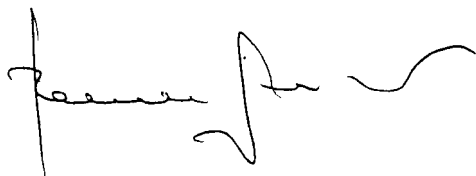
Suomen tasavallan puolesta



För Konungariket Sverige

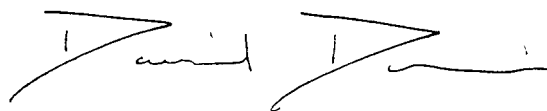


Pela República Portuguesa



**▼B**

For the United Kingdom of Great Britain and Northern Ireland



Por las Comunidades Europeas

For De Europæiske Fællesskaber

Für die Europäischen Gemeinschaften

Για τις Ευρωπαϊκές Κοινοότητες

For the European Communities

Pour les Communautés européennes

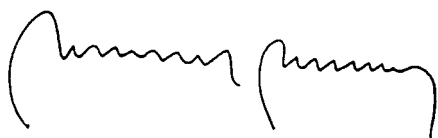
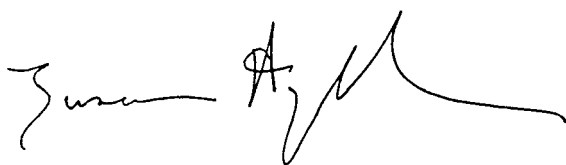
Per le Comunità europee

Voor de Europese Gemeenschappen

Pelas Comunidades Europeias

Euroopan yhteisöjen puolesta

På Europeiska gemenskapernas vägnar



عن المملكة المغربية



**▼B****JOINT DECLARATIONS****Joint Declaration relating to Article 5 of the Agreement**

1. The Parties hereby agree that political dialogue at Ministerial level should take place at least once a year.
2. The Parties consider that political dialogue should be established between the European Parliament and the Moroccan parliamentary institutions.

**Joint Declaration relating to Article 10 of the Agreement**

The two Parties hereby agree to establish jointly the separate specification by Morocco 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 Morocco 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 12 of the Agreement**

1. With regard to textiles and clothing, the Parties hereby agree that the schedule for the elimination of reference prices and the tariff reduction which are referred to in Article 12(1) shall be agreed upon through an Exchange of Letters before the Agreement is signed.
2. With regard to the products affected by the tariff-dismantling referred to in Article 12(2), it is understood that a checking system shall be established in Morocco with technical assistance from the Community. Morocco shall undertake to establish such a checking system by 31 December 1999.

**Joint Declaration relating to Article 33 of the Agreement**

It is understood that the concept of convertibility of current payments is to be interpreted in accordance with Article VIII of the Articles of Agreement of the International Monetary Fund.

**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).

**▼B****Joint Declaration relating to Article 42 of the Agreement**

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

**Joint Declaration relating to Article 43 of the Agreement**

The Parties hereby agree that within the context of economic cooperation provision shall be made for technical assistance in matters relating to safeguard clauses and anti-dumping checks.

**Joint Declaration relating to Article 49 of the Agreement**

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

The Community will give its support to Morocco 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 Morocco.

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

**Joint Declaration relating to Article 51 of the Agreement**

The Parties hereby agree to implement the cooperation referred to in Article 51 as soon as possible and to give it priority.

**Joint Declaration relating to Article 64 of the Agreement**

1. 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 Moroccan 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.
2. 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 Morocco and the Member State.



**▼B****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, Morocco experiences serious balance of payments difficulties, Morocco and the Community may hold consultations to work out the best ways and means of helping Morocco cope with these difficulties.

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

**Joint Declaration relating to Article 90 of the Agreement**

1. The Parties agree, for the purpose of the correct interpretation and practical application of this Agreement, that the term ‘cases of special urgency’ in Article 90 means a case of the material breach of the Agreement by one of the Parties. A material breach of the Agreement consists in:

- repudiation of the Agreement not sanctioned by the general rules of international law,
- violation of the essential elements of the Agreement agreed to in Article 2.

2. The Parties agree that the ‘appropriate measures’ referred to in Article 90 of the Agreement are measures taken in accordance with international law. If a Party takes measure in a case of special urgency as provided for under Article 90, the other Party may avail itself of the procedure relating to settlement of disputes.

**Joint Declaration relating to Article 96 of the Agreement**

The advantages which Morocco derives from the arrangements granted to it by France under the Protocol on goods originating in and coming from certain countries and enjoying special treatment when imported into a Member State, annexed to the Treaty establishing the European Community, have been taken into account in this Agreement. As a result, these special arrangements must be considered repealed from the date on which the Agreement enters into force.

**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 1995.

**Joint Declaration relating to readmission**

The Parties hereby agree to adopt bilaterally the appropriate provisions and measures to cover readmission of their nationals in cases in which the latter have left their countries. For those purposes, in the case of the Member States of the European Union, ‘nationals’ shall be taken to mean Member State nationals as defined for Community purposes.

**▼B****AGREEMENT IN THE FORM OF AN EXCHANGE OF LETTERS**

**between the Community and the Kingdom of Morocco under Article 12(1) concerning elimination of the reference prices applied by Morocco to imports of certain textile and clothing products**

*A. Letter from the Community*

Sir,

Under Article 12(1) of the Euro-Mediterranean Association Agreement and the relevant Joint Declaration thereto, the Parties, without prejudice to the other provisions of Article 12(1), have agreed as follows:

1. The reference prices applicable to textile products and articles of clothing originating in the Community classified within Chapters 51 to 63 inclusive and listed in Annex 5 to the Agreement shall be reduced as from the date of the Agreement's entry into force to 75 % of the reference prices applied *erga omnes*.

The reductions to be applied at the beginning of the second and third years shall be fixed by the Association Council, but shall not be less than the reduction applied for the first year, i.e. 25 %. In fixing the rate of reduction the Association Council shall take, account, *inter alia*, of progress made in setting up the control and verification machinery which Morocco is to develop with the aid of Community technical assistance in those fields referred to in the Joint Declaration on Article 43 of the Agreement.

2. The reference prices applied *erga omnes* by Morocco shall be eliminated in respect of products originating in the Community in accordance with the following timetable:

- upon the Agreement's entry into force the reference prices shall be eliminated in respect of a quarter of the products to which they apply,
- one year after the Agreement's entry into force the reference prices shall be eliminated in respect of half of the products to which they apply,
- two years after the Agreement's entry into force the reference prices shall be eliminated in respect of three-quarters of the products to which they apply,
- three years after the Agreement's entry into force all the reference prices shall be eliminated.

The above elimination procedure shall apply to the list of products subject to Moroccan reference prices *erga omnes* on the date on which elimination is to take place.

I should be obliged if you would confirm that your Government is in agreement with the above.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Council of the European Union*

**▼ B***B. Letter from the Kingdom of Morocco*

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

'Under Article 12(1) of the Euro-Mediterranean Association Agreement and the relevant Joint Declaration thereto, the Parties, without prejudice to the other provisions of Article 12(1), have agreed as follows:

1. The reference prices applicable to textile products and articles of clothing originating in the Community classified within Chapters 51 to 63 inclusive and listed in Annex 5 to the Agreement shall be reduced as from the date of the Agreement's entry into force to 75 % of the reference prices applied *erga omnes*.

The reductions to be applied at the beginning of the second and third years shall be fixed by the Association Council, but shall not be less than the reduction applied for the first year, i.e. 25 %. In fixing the rate of reduction the Association Council shall take account, *inter alia*, of progress made in setting up the control and verification machinery which Morocco is to develop with the aid of Community technical assistance in those fields referred to in the Joint Declaration on Article 43 of the Agreement.

2. The reference prices applied *erga omnes* by Morocco shall be eliminated in respect of products originating in the Community in accordance with the following timetable:
  - upon the Agreement's entry into force the reference prices shall be eliminated in respect of a quarter of the products to which they apply,
  - one year after the Agreement's entry into force the reference prices shall be eliminated in respect of half of the products to which they apply,
  - two years after the Agreement's entry into force the reference prices shall be eliminated in respect of three-quarters of the products to which they apply,
  - three years after the Agreement's entry into force all the reference prices shall be eliminated.

The above elimination procedure shall apply to the list of products subject to Moroccan reference prices *erga omnes* on the date on which elimination is to take place.

I should be obliged if you would confirm that your Government is in agreement with the above.'

I have the honour to confirm that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the Kingdom of Morocco*

**▼ M2**

**▼B****DECLARATION BY THE COMMUNITY****Declaration relating to Article 29 of the Agreement**

1. If Morocco concludes agreements with other Mediterranean countries with a view to establishing free trade, the European Community is willing to consider cumulation of origin in its trade with those countries.
2. The Community points to the conclusions of the Cannes European Council, which emphasise the importance of phasing in cumulation of origin among all the Parties in a manner similar to that proposed by the Community for the countries of central and eastern Europe, in order to establish a Euro-Mediterranean free-trade area.

With that aim in mind, the Community has decided that it will propose to Morocco that there be a harmonisation of rules of origin with those established by the agreements with other Mediterranean countries, which are the same as the rules in the agreements with the countries of central and eastern Europe, once those rules become applicable in a Mediterranean country.

**DECLARATIONS BY MOROCCO****1. Declaration on cooperation in nuclear energy**

Morocco, which has signed the non-proliferation treaty, wishes to develop cooperation in nuclear energy with the Community in the future.

**2. Declaration on investment**

As part of cooperation in the field of investment, Morocco wishes consideration to be given to the possibility of establishing a guarantee fund for European investment.

**3. Declaration on the safeguarding of Morocco's interests**

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