

**INTERIM AGREEMENT**

**on trade and trade-related matters between the European Community, the European Coal and Steel Community and the European Atomic Energy Community, of the one part, and the Republic of Slovenia of the other part**

THE EUROPEAN COMMUNITY, THE EUROPEAN COAL AND STEEL COMMUNITY and THE EUROPEAN ATOMIC ENERGY COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

THE REPUBLIC OF SLOVENIA, hereinafter referred to as 'Slovenia',

of the other part,

WHEREAS the Europe Agreement establishing an association between the European Communities and their Member States, acting within the framework of the European Union, of the one part, and the Republic of Slovenia, of the other part, was signed in Luxembourg on 10 June 1996;

WHEREAS one aim of the Europe Agreement is to provide an appropriate framework for political dialogue; whereas it is to govern commercial and economic relations between the Parties and includes provisions relating to financial cooperation, assistance and promotion of cooperation in prevention of illegal activities and cultural matters;

WHEREAS the Europe Agreement is intended to establish close and lasting relations, based on reciprocity, which should allow Slovenia to take part in the process of European integration;

WHEREAS it is necessary to ensure the development of trade links by strengthening and widening the relations established previously, notably by the Cooperation Agreement between the European Economic Community and the Republic of Slovenia signed on 5 April 1993, which entered into force on 1 September 1993;

WHEREAS to this end it is necessary to implement as speedily as possible, by means of an Interim Agreement, provisions of the Europe Agreement on trade and trade-related matters;

WHEREAS it is necessary to ensure that pending the entry into force of the Europe Agreement and the establishment of the Association Council, the Cooperation Council set up by the Cooperation Agreement can exercise the powers assigned by the Europe Agreement to the Association Council which are necessary in order to implement the Interim Agreement;

HAVE DECIDED to conclude this Agreement and to this end have designated as their plenipotentiaries:

THE EUROPEAN COMMUNITY:

Denis O'LEARY,

Ambassador,  
Permanent Representative of Ireland,  
Chairman of the Permanent Representatives Committee,

Günther BURGHARDT,

Director-General of the Directorate-General for External Political Relations of the Commission of the European Communities,

THE EUROPEAN COAL AND STEEL COMMUNITY and  
THE EUROPEAN ATOMIC ENERGY COMMUNITY:

Günther BURGHARDT,

Director-General of the Directorate-General for External Political Relations of the Commission of the European Communities,

THE REPUBLIC OF SLOVENIA:

Boris CIZELJ,

Ambassador,  
Head of the Mission of the Republic of Slovenia to the European Union,

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

## TITLE I

### GENERAL PRINCIPLES

#### *Article 1 (Europe Agreement (EA) 2)*

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

## TITLE II

### FREE MOVEMENT OF GOODS

#### *Article 2 (EA 8)*

1. The Community and Slovenia shall gradually establish a free trade area in a transitional period lasting a maximum of six years starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the General Agreement on Tariffs and Trade 1994, hereinafter referred to as 'the GATT 1994' and the World Trade Organization, hereinafter referred to as 'the WTO'.
2. The combined nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.
3. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the duty actually applied *erga omnes* on 9 June 1996.
4. If, after entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff agreement concluded as a result of the GATT Uruguay Round, such reduced duties shall replace the basic duty referred to in paragraph 3 as from the date when such reductions are applied.
5. The Community and Slovenia shall communicate to each other their respective basic duties.

#### CHAPTER I

### INDUSTRIAL PRODUCTS

#### *Article 3 (EA 9)*

1. The provisions of this Chapter shall apply to products originating in the Community or Slovenia listed

in Chapters 25 to 97 of the combined nomenclature, with the exception of the products listed in Annex I.

2. The provisions of Articles 4 to 8 shall not apply to textile products or to products covered by the Treaty establishing the European Coal and Steel Community, as specified in Articles 10 and 11.
3. Trade between the Parties in products covered by the Treaty establishing the European Atomic Energy Community shall be conducted in accordance with the provisions of that Treaty.

#### *Article 4 (EA 10)*

1. Customs duties on imports into the Community of products originating in Slovenia other than those listed in Annex II shall be abolished upon the entry into force of this Agreement.
2. Customs duties on imports into the Community of products of Slovenian origin listed in Annex II shall be suspended within the limits of annual Community tariff ceilings increasing progressively in accordance with the conditions specified in that Annex with a view to complete abolition of customs duties on imports of the products concerned on 1 January 2000.
3. Quantitative restrictions on imports into the Community and measures having equivalent effect on imports into the Community shall be abolished on the date of entry into force of this Agreement with regard to products originating in Slovenia.

#### *Article 5 (EA 11)*

1. Customs duties on imports into Slovenia of goods originating in the Community other than those listed in Annexes III and IV shall be abolished upon the entry into force of this Agreement.

2. Customs duties on imports into Slovenia of products originating in the Community which are listed in Annex III shall be progressively reduced in accordance with the following timetable:

- on 1 January 1997 each duty shall be reduced to 55 % of the basic duty,
- on 1 January 1998 each duty shall be reduced to 30 % of the basic duty,
- on 1 January 1999 each duty shall be reduced to 15 % of the basic duty,
- on 1 January 2000 the remaining duties shall be abolished.

3. Customs duties on imports into Slovenia of products originating in the Community which are listed in Annex IV shall be progressively reduced in accordance with the following timetable:

- on 1 January 1997 each duty shall be reduced to 70 % of the basic duty,
- on 1 January 1998 each duty shall be reduced to 45 % of the basic duty,
- on 1 January 1999 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 2000 each duty shall be reduced to 20 % of the basic duty,
- on 1 January 2001 the remaining duties shall be abolished.

4. All quantitative restrictions on imports into Slovenia of goods originating in the Community and measures having equivalent effect shall be abolished upon the entry into force of this Agreement.

*Article 6 (EA 12)*

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

*Article 7 (EA 13)*

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

*Article 8 (EA 14)*

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

Slovenia shall abolish customs duties on exports and charges having equivalent effect on entry into force of this Agreement except for the products listed in Annex XII where the abolition will take place in accordance with the timetable set out in that Annex.

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

*Article 9 (EA 15)*

Slovenia declares its readiness to reduce its customs duties in trade with the Community more rapidly than is provided for in Article 5 if its general economic situation and the situation of the economic sector concerned so permit.

The Community declares its readiness in similar circumstances to increase further or to abolish more speedily the tariff ceilings referred to in Article 4 (2).

The Cooperation Council referred to in Article 38 shall make recommendations to this effect.

*Article 10 (EA 16)*

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

*Article 11 (EA 17)*

Protocol 2 lays down the arrangements applicable to products covered by the Treaty establishing the European Coal and Steel Community.

*Article 12 (EA 18)*

1. The provisions of this Chapter shall not preclude the retention by the Community of an agricultural component in the duties applicable to products listed in Annex V in respect of products originating in Slovenia.

2. The provisions of this Chapter shall not preclude the introduction of an agricultural component by Slovenia in the duties applicable to the products listed in Annex V in respect of products originating in the Community.

CHAPTER II

AGRICULTURE

*Article 13 (EA 19)*

1. The provisions of this Chapter shall apply to agricultural products originating in the Community and Slovenia.

2. The term 'agricultural products' means the products listed in Chapters 1 to 24 of the combined nomenclature and the products listed in Annex I, but excluding fishery products as defined by Regulation (EEC) No 3759/92.

*Article 14 (EA 20)*

1. Protocol 3 lays down the trade arrangements for processed agricultural products which are listed in the Protocol.
2. A separate agreement will be negotiated for wine and spirits.

*Article 15 (EA 21)*

1. The Community shall abolish on the date of entry into force of this Agreement the quantitative restrictions, and measures having equivalent effect, on imports of agricultural products originating in Slovenia.
2. From the date of entry into force of this Agreement the Community shall apply to imports into its market of agricultural products originating in Slovenia the concessions listed in Annex VI.
3. Slovenia shall abolish quantitative restrictions, and measures having equivalent effect, on imports of agricultural products originating in the Community on the date of entry into force of this Agreement.
4. From the date of entry into force of this Agreement, Slovenia shall apply to imports into Slovenia of products originating in the Community the concessions listed in Annex VII.
5. Taking account of the volume of trade in agricultural products between them, of its particular sensitivity, of the rules of the common agricultural policy of the Community, of the rules of the agricultural policy of Slovenia, and of the consequences of the multilateral trade negotiations under the GATT 1994 and the WTO, the Community and Slovenia shall examine in the Cooperation Council, product by product, and on an orderly and reciprocal basis, the opportunities for granting each other further concessions.

*Article 16 (EA 22)*

Notwithstanding other provisions of this Agreement, and in particular Article 25, if, given the particular sensitivity of the agricultural markets, imports of products originating in one of the two Parties, which are the subject of concessions granted pursuant to Article 15, cause serious disturbance to the markets in the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary.

## CHAPTER III

## FISHERIES

*Article 17 (EA 23)*

The provisions of this Chapter shall apply to fishery products originating in the Community and Slovenia which are covered by Regulation (EEC) No 3759/92 on the common organization of the market in fishery and aquaculture products.

*Article 18 (EA 24)*

1. The fishery products originating in Slovenia listed in Annex VIII (a) shall be subject from the date of entry into force of this Agreement to the reduced customs duties provided for in that Annex. The provisions of Articles 15 and 16 shall apply *mutatis mutandis* to fishery products.
2. The fishery products originating in the Community listed in Annex VIII (b) shall be subject from the date of entry into force of this Agreement to the reduced customs duties provided for in that Annex. The provisions of Articles 15 and 16 shall apply *mutatis mutandis* to fishery products.

## CHAPTER IV

## COMMON PROVISIONS

*Article 19 (EA 25)*

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

*Article 20 (EA 26)*

## Standstill

1. No new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in trade between the Community and Slovenia from the date of entry into force of this Agreement.
2. No new quantitative restriction on imports or exports or measure having equivalent effect shall be introduced, nor shall those existing be made more restrictive, in trade between the Community and Slovenia from the date of entry into force of this Agreement.
3. Without prejudice to the concessions granted pursuant to Article 15, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuit of the respective agricultural policies of Slovenia and the Community or the taking of any measures under those policies as far as the import regime in Annexes VI and VII is not affected.



*Article 21 (EA 27)***Prohibition of fiscal discrimination**

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

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

*Article 22 (EA 28)***Customs unions, free trade areas, cross-border arrangements**

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade except in so far as they alter the trade arrangements provided for in this Agreement. This Agreement shall in particular not affect the implementation of the specific arrangements governing the movement of goods laid down in frontier agreements previously concluded between one or more Member States and the Socialist Federal Republic of Yugoslavia and succeeded to by the Republic of Slovenia.

2. Consultations between the Parties shall take place within the Cooperation Council concerning agreements establishing such customs unions or free trade areas and, where requested, on other major issues related to their respective trade policies towards third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account is taken of the mutual interests of the Community and Slovenia stated in this Agreement.

*Article 23 (EA 29)***Exceptional tariff measures**

Exceptional measures of limited duration which derogate from the provisions of Article 5 and Article 20 (1) may be taken by Slovenia in the form of increased customs duties.

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

Customs duties introduced by these measures on imports into Slovenia of products originating in the Community may not exceed 25% *ad valorem* and must 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 from the Community of industrial products as defined in Chapter I, during the last year for which statistics are available.

The measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Cooperation Council. They shall cease to apply at the latest on the expiry of the transitional period.

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.

Slovenia shall inform the Cooperation Council of any exceptional measures it intends to adopt and, at the request of the Community, consultations shall be held in the Cooperation Council on such measures and the sectors to which they apply before they are put into effect. When adopting such measures Slovenia shall provide the Cooperation Council with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing-out of these duties at equal annual rates starting at the latest two years after their introduction. The Cooperation Council may decide on a different schedule.

*Article 24 (EA 30)***Dumping**

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the GATT 1994, it may take appropriate measures against this practice in accordance with the Agreement on implementation of Article VI of the GATT 1994, its own related internal legislation and the conditions and procedures laid down in Article 28.

*Article 25 (EA 31)***General safeguard clause**

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 competing 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 Slovenia, whichever is concerned, may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

#### Article 26 (EA 32)

##### Shortage clause

Where compliance with Articles 8 and 20 leads to:

- re-export to a third country of a product in respect of which the exporting Party maintains quantitative export restrictions, export duties or measures or charges having equivalent effect, or
- a serious shortage, or threat thereof, of a product essential to the exporting Party, and where the situation described above gives rise, or is 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 28. The measures shall be non-discriminatory and shall be abolished when conditions no longer justify their maintenance.

#### Article 27 (EA 33)

##### State monopolies

The Member States and Slovenia shall progressively adjust any State monopolies of a commercial character so as to ensure that, by the end of the fourth 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 Slovenia. The Cooperation Council will be informed about the measures adopted to attain this objective.

#### Article 28 (EA 34)

##### Procedures

1. In the event of the Community or Slovenia 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 provision of information on the trend of trade flows, it shall inform the other Party.
2. In the cases specified in Articles 24, 25 and 26, before taking the measures provided for therein or, in cases to which paragraph 3(d) applies, as soon as

possible, the Community or Slovenia, as the case may be, shall supply the Cooperation Council with all relevant information, with a view to seeking a solution acceptable to the two Parties.

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

The safeguard measures shall be notified immediately to the Cooperation Council and shall be the subject of periodic consultations within that body, notably with a view to establishing a timetable for their abolition as soon as circumstances permit.

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

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

If the Cooperation Council 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 must not exceed the scope of what is necessary to remedy the difficulties which have arisen.

- (b) As regards Article 24, the Cooperation Council shall be informed of the instance of dumping as soon as the authorities of the importing Party have initiated an investigation. Where no end has been put to the dumping within the meaning of Article VI of the GATT 1994, or no other satisfactory solution has been reached within 30 days of the matter being referred to the Cooperation Council, the importing Party may adopt the appropriate measures.
- (c) As regards Article 26, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Cooperation Council.

The Cooperation Council 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 the export 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 Slovenia, whichever is concerned, may, in the situations specified in Articles 24, 25 and 26, apply forthwith the safeguard measures strictly necessary to deal with the situation and inform the Cooperation Council immediately.

*Article 29 (EA 35)*

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

*Article 30 (EA 36)***Restrictions authorized**

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 exhaustible natural resources; 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 31 (EA 37)*

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

## TITLE III

## PAYMENTS, COMPETITION AND OTHER ECONOMIC PROVISIONS

*Article 32 (EA 62)*

The Parties undertake to authorize, in freely convertible currency, any payments on the balance of payments current account to the extent that the transactions underlying the payments concern movements of goods, services or persons between the Parties which have been liberalized pursuant to this Agreement.

application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European Community.

*Article 33 (EA 65)*

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

- (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Slovenia as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or certain products.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the

3. The Cooperation Council shall, within three years of the entry into force of this Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2. Until the implementing rules are adopted, practices incompatible with paragraph 1 shall be dealt with by the Parties on their respective territories according to their respective legislation. This shall be without prejudice to paragraph 6.

4. (a) For the purposes of applying the provisions of paragraph 1 (iii), the Parties recognize that during the first four years after the entry into force of this Agreement, any public aid granted by Slovenia shall be assessed taking into account the fact that Slovenia 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. The Cooperation Council shall, taking into account the economic situation of Slovenia, decide whether that period should be extended by further periods of four years.

(b) Each Party shall ensure transparency in the area of public aid, *inter alia* by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, on request, information on aid schemes. On request by one Party, the other Party shall provide information on particular individual cases of public aid.

5. With regard to products referred to in Chapters II and III of Title II

- paragraph 1 (iii) shall not apply,
- any practices contrary to paragraph 1 (i) must 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 of those established in Council Regulation No 26/1962.

6. If the Community or Slovenia considers that a particular practice is incompatible with the terms of paragraph 1, and:

- is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause serious injury to the interests of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Cooperation Council or after 30 working days following referral for such consultation.

In the case of practices incompatible with paragraph 1 (iii), such appropriate measures may, where the WTO Agreement applies thereto, only be adopted in accordance with the procedures and under the conditions laid down thereby and by any other relevant instrument negotiated under its auspices which are 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 confidentiality.

8. This Article shall not apply to the products covered by the Treaty establishing the European Coal and Steel Community which are the subject of Protocol 2.

*Article 34 (EA 66)*

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

as soon as possible to the other Party a timetable for their removal.

2. Where one or more Member States of the Community or Slovenia is in serious balance of payments difficulties, or under imminent threat thereof, the Community or Slovenia, as the case may be, may, in accordance with the conditions established under the WTO Agreement, adopt restrictive measures, including measures relating to imports, which shall be of limited duration and may not go beyond what is strictly necessary to remedy the balance of payments situation. The Community or Slovenia, as the case may be, shall inform the other Party forthwith.

3. Any restrictive measures shall not apply to transfers related to investment and in particular to the repatriation of amounts invested or reinvested or any kind of revenues stemming therefrom.

*Article 35 (EA 67)*

With regard to public undertakings, and undertakings to which special or exclusive rights have been granted, the Cooperation Council shall ensure that as from the third year following the date of entry into force of this Agreement, the principles of the Treaty establishing the European Community, in particular Article 90 thereof, are upheld.

*Article 36 (EA 68)*

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

2. By the end of the third year after the entry into force of this Agreement, and in any case from the entry into force of the Europe Agreement, Slovenia shall protect intellectual, industrial and commercial property rights at a level of protection similar to that provided in the Community by Community acts, in particular the ones referred to in Annex X, including effective means of enforcing such rights.

*Article 37 (EA 94,3)*

Mutual assistance between administrative authorities in customs matters of the Parties shall take place in accordance with the provisions of Protocol 5.

## TITLE IV

## INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

*Article 38*

The Cooperation Council set up by the Cooperation Agreement signed between the European Economic Community and Slovenia on 5 April 1993 shall perform the duties assigned to it by this Agreement.

*Article 39 (EA 112)*

The Cooperation 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 Cooperation Council may also make appropriate recommendations.

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

1. The Cooperation Council shall be assisted in the performance of its duties by a Joint Committee composed of representatives of the Community, on the one hand, and of representatives of the Government of Slovenia, on the other, normally at senior civil servant level.

The duties of the Joint Committee shall include the preparation of meetings of the Cooperation Council.

2. The Cooperation Council may delegate to the Joint Committee any of its powers. In this event the Joint Committee shall take its decisions in accordance with the conditions laid down in the first and second paragraph of this Article.
3. The Joint Committee shall, as necessary, adopt its own rules of procedure. The Joint Committee shall meet for the first time within three months after the entry into force of the Agreement, thereafter the Committee will meet once a year. Special meetings may be convened by mutual agreement, at the request of either Party. The Joint Committee shall be chaired alternately by each of the Parties. Wherever possible, the agenda for meetings of the Joint Committee shall be agreed beforehand.

*Article 40 (EA 113)*

1. Each of the two Parties may refer to the Cooperation Council any dispute relating to the application or interpretation of this Agreement.

2. The Cooperation 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 Cooperation Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each Party to the dispute must take the steps required to implement the decision of the arbitrators.

*Article 41 (EA 119)*

Within the scope of this Agreement, each Party undertakes to ensure that natural and legal persons of the other Party have access free of discrimination in relation to its own nationals to the competent courts and administrative organs of the Parties to defend their individual rights and their property rights, including those concerning intellectual, industrial and commercial property.

*Article 42 (EA 120)*

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

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

serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

*Article 43 (EA 121)*

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

- the arrangements applied by Slovenia 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 Slovenia shall not give rise to any discrimination between Slovenian nationals or its companies or firms.

2. The provisions of paragraph 1 shall be without prejudice to the right of the Parties to apply the relevant provisions of their fiscal legislation to taxpayers who are not in identical situations as regards their place of residence.

*Article 44 (EA 122)*

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

*Article 45 (EA 123)*

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 Cooperation Council with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

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

*Article 46 (EA 126)*

Protocols 1 to 6 and Annexes I to VIII (b), X and XII shall form an integral part of this Agreement.

*Article 47 (EA 127)*

This Agreement shall be applicable until the entry into force of the Europe Agreement signed in Luxembourg on 10 June 1996.

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 48 (EA 129)*

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

*Article 49 (EA 130)*

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

*Article 50 (EA 128)*

The Secretary-General of the Council of the European Union shall be the depository of this Agreement.

*Article 51 (EA 131)*

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

This Agreement shall enter into force on the first day of the second month following the date on which the Parties notify the Secretary-General of the Council of the European Union that the procedures referred to have been completed.

Upon its entry into force, Articles 14 to 34 of the Cooperation Agreement between the European Economic

Community and the Republic of Slovenia signed in Luxembourg on 5 April 1993 shall be suspended.

*Article 52 (EA 132)*

1. In the event that this Agreement enters into force on or after 1 January 1997, for the purposes of Title III and Protocols 1 to 6 of this Agreement, the term 'date of entry into force of this Agreement' shall mean:

— the date of entry into force of the Interim Agreement in relation to obligations taking effect on that date, and

— 1 January of the year of entry into force in relation to obligations taking effect after the date of entry into force by reference to the date of entry into force.

2. In the case of entry into force after 1 January in any year, the provisions of Protocol 6 shall apply.

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

Udfærdiget i Bruxelles, den ellefte november nitten hundrede og seksoghalvfems.

Geschehen zu Brüssel am elften November neunzehnhundertsechsunneunzig.

Έγινε στις Βρυξέλλες, στις ένδεκα Νοεμβρίου χίλια εννιακόσια ενενήντα έξι.

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

Fait à Bruxelles, le onze novembre mil neuf cent quatre-vingt-seize.

Fatto a Bruxelles, addì undici novembre millenovecentonovantasei.

Gedaan te Brussel, de elfde november negentienhonderd zesennegentig.

Feito em Bruxelas, em onze de Novembro de mil novecentos e noventa e seis.

Tehty Brysselissä yhdenentoista päivänä marraskuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som skedde i Bryssel den elfte november nittonhundranittiosex.

V Bruslju, enajstega novembra tisočdevetstošestindevetdeset.

Por las Comunidades Europeas

For De Europæiske Fælleskaber

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

För Europeiska gemenskaperna

Za Republiko Slovenijo



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## ANNEX I

## LIST OF PRODUCTS REFERRED TO IN ARTICLES 3 AND 13 OF THE AGREEMENT

CN code	Description
ex 3502	Albumins, albuminates and other albumin derivatives:
ex 3502 10	Egg albumin:
3502 10 91	Dried (for example, in sheets, scales, flakes, powder)
3502 10 99	
ex 3502 90	Milk albumin (lactalbumin):
3502 90 51	Dried (for example, in sheets, scales, flakes, powder)
3502 90 59	Other
4501	Natural cork, raw and simply prepared; waste cork; crushed, granulated or ground cork
5201 00	Cotton, not carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp ( <i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

## ANNEX II

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 4 (2)

CN code 1995	Basic tariff ceiling <sup>(1)(2)</sup>	CN code 1995	Basic tariff ceiling <sup>(1)(2)</sup>
	(in tonnes)		(in tonnes)
4011 10 00	7 000	7407	3 900
4011 20 10		7408	
4011 20 90		7411	
4011 30 90		7604 10	8 200
4011 91 10		7604 29	
4011 91 30		7605	
4011 91 90		7606	
4011 99 10		7903	4 260
4011 99 30		7905	
4011 99 90		6 544	8501 10 10
4012 10 30			8501 10 91
ex 4012 10 80 <sup>(3)</sup>			8501 10 93
ex 4012 20 90 <sup>(3)</sup>			8501 10 99
4013 10 10			8501 20 90
4013 10 90	8501 31 90		
4013 90 90	8501 32 91		
4203 10 00	8501 32 99		
4203 21 00	8501 33 90		
4203 29 91	8501 34 50		
4203 29 99	8501 34 91		
4203 30 00	8501 34 99		
4203 40 00	8501 40 91	6 440	
4412	8501 40 99		
4420 90	8501 51 90		
4420 90 11	8501 52 91		
4420 90 19	8501 52 93		
4410	8501 52 99		
6401	8501 53 50		
6402	8501 53 92		
6403	8501 53 94		
6404	8501 53 99		
6405 90 10	8501 61 91		
9405 91 19	8501 61 99		
7305	8501 62 90		
7306 10 11	8501 63 90		
7306 10 19	8501 64 00		
7306 10 90	8502 11 91		
7306 20 00	8502 11 99		
7306 30 21	8502 12 90		
7306 30 29	8502 13 91		
7306 30 51	8502 13 99		
7306 30 59	8502 20 91		
7306 30 71	8502 20 99		
7306 30 78	8502 30 91		
7306 30 90	8502 30 99		
7306 40 91	8502 40 90		
7306 40 99	8503 00	6 440	
7306 50 91	8504 90		
7306 50 99	8544 11	1 170	
7306 60 31	8544 19		
7306 60 39	8544 20		
7306 60 90	8544 30 90		
7306 90 00	8544 41		
	8544 49		
	8544 51		
	8544 59		
	8544 60		

CN code 1995	Basic tariff ceiling <sup>(1)</sup> ( <sup>2</sup> )	CN code 1995	Basic tariff ceiling <sup>(1)</sup> ( <sup>2</sup> )
	(in tonnes)		(in tonnes)
8716 10 10	6 500	9403 10 10	47 290
8716 10 91		9403 10 51	
8716 10 94		9403 10 59	
8716 10 96		9403 10 91	
8716 10 99		9403 10 93	
8716 20 10		9403 10 99	
8716 20 90		9403 20 91	
8716 31 00		9403 20 99	
8716 39 30		9403 30 11	
8716 39 51		9403 30 19	
8716 39 59		9403 30 91	
8716 39 80		9403 30 99	
8716 40 00		9403 40 10	
		9403 40 90	
	9403 50 00		
	9403 60 10		
	9403 60 30		
	9403 60 90		
	9403 70 90		
	9403 80 00		
	9403 90 10		
	9403 90 30		
	9403 90 90		
		7202 21 10	4 630
		7202 21 90	
		7202 29 00	
9401 30 10	19 610		
9401 30 90			
9401 40 00			
9401 50 00			
9401 61 00			
9401 69 00			
9401 71 00			
9404 79 00			
9401 80 00			
9401 90 30			
9401 90 80			

<sup>(1)</sup> For imports exceeding these ceilings, the Community may reintroduce customs duties.

<sup>(2)</sup> These amounts will be increased by 20% on the first day of every calendar year following the year of entry into force of the Agreement.

<sup>(3)</sup> See note for the description of the product referred to.

*Note*

CN code	Description of the products concerned	Taric code
ex 4012 10 80	Retreaded tyres other than of the kind used on bicycles or cycles with auxiliary motor, or motor-cycles or motor-scooters	4012 10 80*90
ex 4012 20 90	Used pneumatic tyres other than the kind used on bicycles or cycles with auxiliary motor, or motor-cycles or motor-scooters	4012 20 90*90

## ANNEX III

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 5 (2)

2501 00	2833 40	2903 51	2916 32	3207 30
2505 10	2834 22	2903 59	2916 33	3207 40
2505 90	2834 29	2903 61	2916 39	3209 90
2506 21	2835 10	2903 62	2917 13	3210 00
2506 29	2835 21	2903 69	2917 14	3212 10
2508 10	2835 22	2904 10	2917 20	3212 90
2508 30	2835 23	2904 90	2917 34	3213 10
2508 40	2835 24	2905 11	2917 36	3213 90
2508 60	2835 25	2905 14	2918 17	3214 90
2509 00	2835 26	2905 15	2918 19	3215 11
2517 10	2835 29	2905 17	2918 23	3215 19
2517 49	2835 39	2905 19	2918 29	
2518 10	2836 10	2905 21	2918 30	3302 10
2518 20	2836 91	2905 22	2918 90	3302 90
2518 30	2836 92	2905 29	2919 00	3303 00 90
2521 00	2836 93	2905 39	2921 12	3304 10
2522 10	2836 99	2905 41	2921 22	3304 20
2522 20	2837 19	2905 43	2921 30	3304 30
2522 30	2837 20	2905 49	2921 41	3304 91
2528 90	2838 00	2905 50	2921 42	3304 99
2530 90	2839 11	2906 12	2921 43	3305 10
	2839 19	2906 13	2921 44	3305 20
2710 00 27	2839 20	2906 14	2921 45	3305 30
2710 00 29	2839 90	2906 19	2921 49	3305 90
2710 00 32	2840 11	2906 21	2922 21	3306 10
2710 00 34	2840 19	2906 29	2922 22	3306 90
2710 00 36	2840 20	2907 14	2922 29	3307 10
2710 00 69	2841 10	2907 15	2922 30	3307 20
2710 00 74	2841 50	2907 19	2923 90	3307 30
2710 00 76	2841 70	2907 22	2924 21	3307 41
2710 00 77	2841 80	2907 23	2925 19	3307 49
2710 00 78	2841 90	2907 29	2925 20	3307 90
2715 00	2842 10	2907 30	2926 20	
	2842 90	2908 10	2926 90	3401 11
2804 10	2843 29	2908 20	2928 00	3401 19
2804 21	2846 10	2908 90	2929 90	3401 20
2805 40	2846 90	2909 20	2930 10	3402 11
2810 00	2848 10	2909 30	2932 12	3402 12
2811 19	2848 90	2909 50	2933 21	3402 13
2811 22	2849 20	2909 60	2933 79	3402 19
2811 23	2849 90	2910 20	2942 00	3402 90
2811 29	2850 00	2910 90		3403 11
2815 30	2851 00	2912 12	3004 10	3403 19
2818 10		2912 13	3004 20 90	3403 91
2818 20	2901 10	2912 19	3004 31 90	3403 99
2821 20	2901 21	2912 21	3004 32	3404 10
2824 10	2901 22	2912 30	3004 39	3404 20
2824 20	2901 23	2912 42	3004 40	3404 90
2824 90	2901 24	2912 49	3004 50	3405 10
2826 19	2901 29	2912 50	3004 90	3405 20
2826 20	2902 11	2912 60	3005 10	3405 30
2826 90	2902 19	2913 00	3005 90	3405 40
2827 20	2902 42	2914 19	3006 20	3405 90
2827 36	2902 43	2914 21	3006 30	3407 00
2827 39	2902 60	2914 23	3006 40	
2828 10	2902 70	2914 29	3006 50	3501 90
2829 90	2902 90	2914 30	3006 60	3505 10
2830 30	2903 12	2914 41		3505 20
2830 90	2903 13	2914 50		3506 10
2831 90	2903 14	2914 70	3101 00	3506 91
2832 10	2903 15	2915 23	3105 10	3506 99
2832 20	2903 16	2915 40		3507 10
2833 19	2903 19	2915 50	3201 30	
2833 21	2903 29	2915 60	3201 90	3601 00
2833 26	2903 30	2916 19	3207 10	3604 10
2833 29	2903 40	2916 20	3207 20	3604 90

3606 10	3920 69	4104 29	4908 10	7019 39
3606 90	3920 72	4105 11 91	4909 00	7019 90
	3920 73	4105 11 99	4910 00	7020 00
3701 99	3920 79	4105 12 90	4911 10	
	3920 92	4105 19 90	4911 91	7307 19
3801 90	3920 93	4105 20	4911 99	7307 21
3804 00	3920 94	4106 11 90		7308 10
3805 10	3920 99	4106 12	6403 51 19	7308 20
3805 20	3921 11	4106 19	6403 51 91	7308 40
3805 90	3921 12	4106 20	6403 51 95	7308 90
3808 10	3921 13	4107 10 90	6403 51 99	7311 00
3808 20	3921 14	4107 21	6403 59	7313 00
3808 30	3921 19	4107 29	6403 91	7314 20
3808 40	3921 90	4107 90	6403 99	7314 30
3808 90	3922 20	4108 00	6406 91	7314 41
3809 10	3922 90	4109 00		7314 42
3809 91	3923 10	4110 00	6601 10	7314 49
3809 92	3923 29	4111 00	6601 91	7314 50
3809 99	3923 30		6601 99	7315 11
3810 10	3923 40	4302 11	6603 10	7315 12
3810 90	3923 50	4302 12	6603 20	7315 19
3814 00	3923 90	4302 13	6603 90	7315 20
3816 00	3924 10	4302 19		7315 81
3817 20	3924 90	4302 20	6801 00	7315 82
3819 00	3925 10	4304 00 10	6802 10	7315 89
3820 00	3925 20		6802 21	7315 90
3822 00	3925 30	4701 00	6802 22	7320 10
3823 10	3925 90	4702 00	6802 23	7320 20
3823 20	3926 10	4704 11	6802 29	7320 90
3823 30	3926 20	4704 19	6802 91	7321 81
3823 40	3926 30	4704 29	6802 92	7321 82
3823 50	3926 90	4707 10	6802 93	7321 83
		4707 20	6802 99	7321 90
3905 11	4003 00	4707 30	6803 00	7322 11
3905 19	4004 00	4707 90	6804 21	7322 19
3905 90	4005 10		6804 22	7322 90
3906 10	4005 91	4802 10	6804 23	7324 29
3907 50	4005 99	4802 40	6804 30	
3907 91	4006 10	4802 51	6805 10	7610 90
3907 99	4006 90	4802 53	6805 20	7612 10
3909 10	4008 11	4809 10	6805 30	
3909 30	4008 19	4809 20	6806 10	8201 10
3909 40	4008 21	4809 90	6806 90	8201 20
3909 50	4008 29	4810 21	6809 11	8201 30
3915 10	4009 10	4810 29	6809 19	8201 40
3915 20	4009 20	4811 29	6809 90	8201 50
3915 30	4009 30	4811 31	6812 70	8201 60
3915 90	4009 40	4811 39	6815 91	8201 90
3916 10	4009 50	4814 10		8202 10
3916 20	4010 10	4814 90	6901 00	8202 20
3916 90	4010 91	4815 00	6903 10	8202 31
3917 21	4010 99	4816 30	6903 20	8202 32
3917 22	4011 10	4816 90	6903 90	8202 40
3917 23	4011 20	4817 10	6906 00	8202 91
3917 29	4011 50	4817 20	6907 90	8202 99
3917 31	4011 91	4817 30	6908 90	8207 30
3917 32	4012 10	4820 10	6909 11	8208 10
3917 33	4012 20	4820 20	6912 00	8208 20
3917 39	4012 90	4820 30	6914 10	8208 30
3917 40	4013 10	4820 40	6914 90	8208 40
3918 90	4013 20	4820 50		8213 00
3919 10	4013 90	4820 90	7007 19	
3919 90	4015 19	4821 10	7007 29	8303 00
3920 10	4015 90	4821 90	7008 00	8304 00
3920 20	4016 10	4823 11	7010 90	8307 10
3920 30	4016 91	4823 19	7013 21	8307 90
3920 41	4016 93	4823 30	7013 29	8308 20
3920 42	4016 94	4823 51	7013 31	8309 10
3920 51	4016 95	4823 60	7013 39 91	8310 00
3920 59	4016 99	4823 90	7013 39 99	
3920 61			7013 91	8403 90
3920 62	4104 10 95	4901 99	7017 90	8404 10
3920 63	4104 10 99	4907 00	7019 20	8404 20

8404 90	8431 20	8459 39	8474 80	8607 29
8408 10	8431 31	8459 40	8474 90	8607 30
8408 20 31	8431 39	8459 51	8477 51	8607 91
8408 20 35	8431 41	8459 59	8477 59	8607 99
8408 20 37	8431 42	8459 61	8477 90	
8408 20 51	8431 43	8459 69	8479 10	8701 10
8408 20 55	8431 49	8459 70	8479 20	8703 32 19
8408 20 57	8432 10	8460 11	8479 30	8708 50
8408 20 99	8432 21	8460 31	8479 40	8708 60
8408 90	8432 29	8460 39	8479 81	8708 70
8412 21	8432 30	8460 40	8479 82	8712 00
8412 31	8432 80	8460 90	8479 89	8713 10
8414 20	8432 90	8461 10	8479 90	8713 90
8414 30	8433 11	8461 20	8483 10	9001 10
8414 40	8433 40	8461 30	8483 20	9003 11
8414 80	8433 52	8461 40	8483 30	9004 10
8416 10	8433 53	8461 50	8483 50	9004 90
8416 20	8433 60	8461 90	8483 60	9008 20
8416 30	8433 90	8462 10	8483 90	9018 20
8416 90	8434 10	8462 21	8484 10	9018 32
8419 11	8434 20	8462 29	8484 90	9018 39
8419 19	8434 90	8462 31		9018 41
8419 31	8435 10	8462 39	8516 50	9018 49
8419 32	8435 90	8462 41	8517 10	9018 50
8419 50	8436 80	8462 49	8517 40	9018 50
8419 60	8441 80	8462 91	8517 81	9026 10
8421 11	8450 20	8462 99	8518 10	9026 20
8421 12	8450 90	8463 10	8525 10	9026 80
8421 19	8451 10	8463 20	8525 20	9026 90
8421 21	8451 29	8463 30	8532 21	9027 10
8421 22	8451 30	8463 90	8532 29	9028 90
8421 23	8451 40	8464 10	8536 90 01	9029 20
8421 29	8451 50	8464 20	8536 90 10	9029 90
8421 31	8451 80	8464 90	8536 90 20	9030 81
8421 39 30	8451 90	8465 10	8541 30	9030 89
8421 39 51	8453 10	8465 91	8541 50	9031 40
8421 39 55	8453 20	8465 92	8546 10	9031 80
8421 39 71	8453 80	8465 93	8546 20	9032 20
8421 39 75	8453 90	8465 94		9032 81
8421 91	8454 10	8465 95	8601 10	
8422 30	8454 20	8465 96	8601 20	9105 11
8422 40	8456 10	8465 99	8602 10	
8424 20	8456 20	8466 10	8602 90	9403 10
8424 89	8456 30	8466 20	8603 10	9403 20
8424 90	8456 90	8466 30	8603 90	9403 90
8426 11	8457 10	8466 91	8604 00	9405 91
8426 12	8457 20	8466 92	8605 00	9506 99
8426 19	8457 30	8466 93	8606 10	
8426 20	8458 11	8466 94	8606 20	9606 10
8426 30	8458 19	8467 81	8606 30	9606 21
8426 41	8458 91	8470 50	8606 91	9606 30
8426 49	8458 99	8474 10	8606 92	9607 11
8426 91	8459 10	8474 20	8606 99	9607 19
8426 99	8459 21	8474 31	8607 11	9607 20
8430 20	8459 29	8474 32	8607 12	9615 11
8431 10	8459 31	8474 39	8607 19	9615 19
			8607 21	9615 90

## ANNEX IV

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 5 (3)

2523 29	4203 21	6402 30	7211 41 99	7228 70 91
2523 90	4203 29	6402 91	7211 49 91	7228 70 99
	4203 30	6402 99	7211 49 99	7229 10
2801 10	4203 40	6403 11	7211 90 19	7229 20
2804 30	4204 00	6403 19	7211 90 90	7229 90
2804 40	4205 00	6403 20	7214 10	
2806 10		6403 30	7215 10	7301 20
2811 21	4303 10	6403 40	7215 20	7306 30
2815 12	4303 90	6404 11	7215 30	7306 40
2823 00	4304 00 90	6404 19	7215 40	7306 50
2828 90		6404 20	7215 90 90	7306 60
2833 22	4410 10	6405 10	7216 60	7306 90
2835 31	4410 90	6405 20	7216 90 50	7307 11
2840 30	4411 11	6405 90	7216 90 60	7307 22
2847 00	4411 19		7216 90 91	7307 23
2849 10	4411 21	6501 00	7216 90 93	7307 29
	4411 29	6502 00	7216 90 95	7307 91
2912 11	4411 31	6503 00	7216 90 97	7307 92
2917 31	4411 39	6504 00	7216 90 98	7307 93
2917 32	4411 91	6505 10	7217 11	7307 99
2917 33	4411 99	6505 90	7217 12	7308 30
2917 35	4412 12	6506 10	7217 13	7309 00
2931 00	4412 19	6506 91	7217 19	7310 10
	4412 21	6506 92	7217 21	7310 21
3206 10	4412 29	6506 99	7217 22	7310 29
3208 10	4412 91	6507 00	7217 23	7314 11
3208 20	4412 99		7217 29	7314 19
3208 90		6807 10	7217 31	7317 00
3209 10	4801 00	6807 90	7217 32	7318 11
3211 00	4802 52	6808 00	7217 33	7318 12
3214 10	4802 60	6810 11	7217 39	7318 13
	4803 00	6810 19	7218 90 30	7318 14
3402 20	4805 70	6810 20	7218 90 91	7318 15
3406 00	4805 80	6810 91	7218 90 99	7318 16
	4808 10	6810 99	7219 90 91	7318 19
3602 00	4810 11	6811 10	7219 90 99	7318 21
3603 00	4810 12	6811 20	7220 20 31	7318 22
	4814 20	6811 30	7220 20 39	7318 23
3823 90 70	4814 30	6811 90	7220 20 51	7318 24
3823 90 81	4816 10		7220 20 59	7318 29
3823 90 83	4816 20	6904 10	7220 20 91	7321 11
3823 90 85	4818 10	6904 90	7220 20 99	7321 12
3823 90 87	4818 20	6905 10	7220 30 51	7321 13
3823 90 91	4818 30	6905 90	7220 90 19	7323 91
3823 90 93	4818 40		7220 90 39	7323 92
3823 90 95	4819 10	7113 11	7220 90 90	7323 93
	4819 20	7113 19	7222 20	7323 94
3918 10	4819 40	7113 20	7222 30 59	7323 99
3922 10	4819 50	7114 11	7222 30 91	7325 10
3923 21	4819 60	7114 19	7222 30 99	7325 99
	4822 10	7114 20	7225 20 90	7326 20
4201 00	4822 90		7225 90 90	7407 10
4202 11	4823 40	7202 21	7226 10 91	7407 21
4202 12	4823 59	7202 41	7226 10 99	7407 22
4202 19	4823 70	7202 49	7226 20 80	7407 29
4202 21		7202 99 19	7226 92 91	7408 11
4202 22	4903 00	7202 99 30	7226 92 99	7408 19
4202 29		7202 99 80	7226 99 80	7408 21
4202 31	6401 10	7208 90 90	7228 10 50	7408 22
4202 32	6401 91	7209 90 90	7228 10 90	7408 29
4202 39	6401 92	7211 30 31	7228 20 60	7419 91
4202 91	6401 99	7211 30 39	7228 40	7419 99
4202 92	6402 11	7211 30 50	7228 50	
4202 99	6402 19	7211 30 90	7228 60 81	7601 20
4203 10	6402 20	7211 41 95	7228 60 89	7604 10



7604 21	8403 10	8450 19	8515 31	8702 90 31
7604 29	8407 21	8451 21	8515 39	8702 90 39
7605 11	8407 29	8454 30	8515 80	8702 90 90
7605 19	8407 31	8454 90	8515 90	8703 22
7605 21	8407 32	8455 30	8516 10	8703 23
7605 29	8410 11	8471 20	8516 21	8703 24
7606 11	8410 12	8471 92 80	8516 29	8703 31 90
7606 12	8410 13	8480 41	8516 31	8703 32 90
7606 91	8410 90	8481 10	8516 32	8703 33
7606 92	8413 11	8481 20	8516 33	8703 90
7607 11	8413 19	8481 30	8516 40	8704 10
7607 19	8413 20	8481 40	8516 60	8704 21
7607 20	8413 30	8481 80	8516 71	8704 22
7608 10	8413 40	8481 90	8516 72	8704 23
7608 20	8413 50	8482 10	8516 79	8704 31
7609 00	8413 60	8483 40	8516 80	8704 32
7610 10	8413 70		8517 30	8704 90
7612 90	8413 81	8501 10	8528 10	8705 10
7616 90	8413 82	8501 20	8528 20	8705 20
	8413 91	8501 31	8529 10	8705 30
7901 20	8413 92	8501 32	8529 90	8705 40
7904 00	8414 10	8501 40	8530 10	8705 90
7905 00	8414 51	8501 51	8530 80	8706 00
7906 00	8414 59	8501 52	8531 10	8709 11
7907 10	8414 60	8502 11	8531 20	8709 19
7907 90	8415 10	8502 20	8531 80	8709 90
	8415 81	8503 00	8532 10	8711 10
8203 10	8415 82	8504 10	8532 23	8711 20
8203 20	8415 83	8504 21	8532 24	8716 20
8203 30	8415 90	8504 22	8533 29	8716 31
8203 40	8417 20	8504 23	8533 31	8716 39
8204 11	8417 90	8504 33	8533 39	8716 40
8204 12	8418 10	8504 34	8533 40	8716 80
8204 20	8418 21	8504 40	8533 90	
8205 10	8418 29	8504 50	8534 00	8801 10
8205 20	8418 30	8504 90	8535 10	
8205 30	8418 40	8505 11	8535 21	8903 91
8205 40	8418 50	8505 19	8535 29	8903 92
8205 51	8418 61	8505 20	8535 30	8903 99
8205 59	8418 69	8506 11	8535 40	
8205 60	8418 91	8506 12	8535 90	
8205 70	8418 99	8506 13	8536 10	9008 10
8205 80	8419 20	8506 20	8536 20	9008 30
8205 90	8419 40	8507 10	8536 30	9013 20
8206 00	8419 81	8507 20	8536 41	9016 00
8207 11	8419 89	8507 80	8536 49	9019 10
8207 12	8421 99	8507 90	8536 50	9019 20
8207 20	8422 11	8508 10	8536 61	9028 30
8207 40	8422 19	8508 20	8536 69	9030 31
8207 50	8422 20	8508 80	8537 10	9030 39
8207 60	8423 10	8509 10	8537 20	9030 40
8207 70	8423 20	8509 20	8538 10	9032 10
8207 80	8423 30	8509 30	8538 90	9032 89
8207 90	8423 81	8509 40	8541 10	
	8423 82	8509 80	8542 20	9103 10
8301 10	8423 89	8509 90	8542 80	9103 90
8301 20	8423 90	8510 10	8544 41	9105 21
8301 30	8424 10	8511 10	8544 49	9105 29
8301 40	8424 30	8511 20	8544 70	9105 91
8301 50	8424 81	8511 30	8546 90	9105 99
8301 60	8427 10	8511 40	8547 10	9106 10
8301 70	8427 20	8511 50	8547 20	9107 00
8302 10	8427 90	8511 80	8547 90	
8302 20	8432 40	8511 90		9404 10
8302 30	8433 19	8512 10	8701 20 90	9404 21
8302 41	8433 20	8512 20	8701 90	9404 29
8302 42	8433 30	8513 10	ex 8702 10 11 <sup>(1)</sup>	9404 30
8302 49	8433 51	8514 10 10	8702 10 19	9404 90
8302 50	8433 59	8515 11	8702 10 91	9405 10
8302 60	8438 10	8515 19	8702 10 99	9405 20
8308 10	8450 11	8515 21	ex 8702 90 11 <sup>(1)</sup>	9405 30
8308 90	8450 12	8515 29	8702 90 19	9405 40
8309 90				

9405 50	9603 10	9603 30	9603 90
9405 60	9603 21	9603 40	9606 22
9406 00	9603 29	9603 50	

(<sup>1</sup>) See note for the description of the product referred to.

*Note*

CN code	Description of the products concerned
ex 8702 10 11	Motor vehicles for the transport of 10 or more persons, including the driver: <ul style="list-style-type: none"> <li>– With compression-ignition internal combustion piston engine (diesel or semi-diesel):               <ul style="list-style-type: none"> <li>– – Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:                   <ul style="list-style-type: none"> <li>– – – New</li> <li>– – – – Other than those constructed for use on airports</li> </ul> </li> </ul> </li> </ul>
ex 8702 90 11	<ul style="list-style-type: none"> <li>– Other               <ul style="list-style-type: none"> <li>– – With spark-ignition internal combustion piston engine:                   <ul style="list-style-type: none"> <li>– – – Of a cylinder capacity exceeding 2 800 cm<sup>3</sup>:                       <ul style="list-style-type: none"> <li>– – – – New</li> <li>– – – – – Other than those constructed for use on airports</li> </ul> </li> </ul> </li> </ul> </li> </ul>

## ANNEX V

## GOODS REFERRED TO IN ARTICLE 12 (1)

CN Code	Description
2905 43 00	Mannitol
2905 44	D-glucitol (sorbitol)
ex 3505 10	Dextrins and other modified starches, excluding starches, esterified or etherified of subheading 3505 10 50
3505 20	Glues based on starches, or on dextrins or other modified starches
3809 10	Dressings and finishing agents with a basis of amylaceous substances
3823 60	Sorbitol, other than that of subheading 2905 44





CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5		Successive years	
		quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)
0208 90 40	Meat and offal of game	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free
ex 0210 11 31	Dried hams and cuts thereof	50	20 % of MFN	55	20 % of MFN	60	20 % of MFN	65	20 % of MFN	70	20 % of MFN	75	20 % of MFN
0402		1 000	20 % of MFN	1 100	20 % of MFN	1 200	20 % of MFN	1 300	20 % of MFN	1 400	20 % of MFN	1 500	20 % of MFN
0402 10	Skim milk powder												
0402 21	Whole milk powder												
0403 10	Yoghurts	500	20 % of MFN	550	20 % of MFN	600	20 % of MFN	650	20 % of MFN	700	20 % of MFN	750	20 % of MFN
0406 90	Cheese (Emmentaler, Edamer, Gouda, Sbrinz-type)	300	20 % of MFN	330	20 % of MFN	360	20 % of MFN	390	20 % of MFN	420	20 % of MFN	450	20 % of MFN
0409 00 00	Natural honey	unlimited	93 % of MFN	unlimited	93 % of MFN	unlimited	93 % of MFN	unlimited	93 % of MFN	unlimited	93 % of MFN	unlimited	93 % of MFN
0604 99 10	Mosses and lichens, dried	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free
0701 90	Potatoes, fresh or chilled, other than seed potatoes	150	20 % of MFN	165	20 % of MFN	180	20 % of MFN	195	20 % of MFN	210	20 % of MFN	225	20 % of MFN
0704 90	Cabbages, and cauliflowers, other	100	20 % of MFN	110	20 % of MFN	120	20 % of MFN	130	20 % of MFN	140	20 % of MFN	150	20 % of MFN

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5		Successive years	
		quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)
0705 11	Cabbage lettuce	100	20% of MFN	110	20% of MFN	120	20% of MFN	130	20% of MFN	140	20% of MFN	150	20% of MFN
0706 10 00	Carrots and turnips	800	20% of MFN	880	20% of MFN	960	20% of MFN	1 040	20% of MFN	1 120	20% of MFN	1 200	20% of MFN
0707 00 25	Cucumbers, fresh 16 May to 30 September	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>
0707 00 30	Cucumbers, fresh 1 to 31 October	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>	unlimited	80% of MFN <sup>(2)</sup>
0709 51	... Mushrooms	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free
0709 51 30	Chanterelles												
0709 51 50	Flap mushrooms												
0709 51 90	Wild mushrooms, other												
0712 30 00	Mushrooms, excluding cultivated (dried)	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free	unlimited	free
0808 10	Apples from 1 June to 31 December	1 500	20% of MFN <sup>(2)</sup>	1 650	20% of MFN <sup>(2)</sup>	1 800	20% of MFN <sup>(2)</sup>	1 950	20% of MFN <sup>(2)</sup>	2 100	20% of MFN <sup>(2)</sup>	2 250	20% of MFN <sup>(2)</sup>
0808 10 92	'Golden delicious'												
0808 10 94	'Granny smith'												
0808 10 98	other												
0808 20	Pears and quinces	1 700	20% of MFN <sup>(2)</sup>	1 870	20% of MFN <sup>(2)</sup>	2 040	20% of MFN <sup>(2)</sup>	2 210	20% of MFN <sup>(2)</sup>	2 380	20% of MFN <sup>(2)</sup>	2 550	20% of MFN <sup>(2)</sup>
0808 20 57	1 June to 31 October												
0808 20 67	1 November to 31 December												
0812 10 00	Cherries, preserved	200	free <sup>(2)</sup>	220	free <sup>(2)</sup>	240	free <sup>(2)</sup>	260	free <sup>(2)</sup>	280	free <sup>(2)</sup>	300	free <sup>(2)</sup>







CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5		Successive years	
		quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)	quantity (t)	duty (%)
2009 80 71	Cherry juice	150	20% of MFN	165	20% of MFN	180	20% of MFN	195	20% of MFN	210	20% of MFN	225	20% of MFN
2009 90	Mixture of juices (of a density exceeding 1,33 g/cm <sup>3</sup> )	200	20% of MFN	220	20% of MFN	240	20% of MFN	260	20% of MFN	280	20% of MFN	300	20% of MFN
2009 90 11	... of a value not exceeding ECU 22/100 kg net weight												
2009 90 19	Other												
2009 90 31	... of a value not exceeding ECU 18/100 kg net weight												
2009 90 39	Other												
2309 90	Preparations of a kind used in animal feeding	unlimited	20% of MFN	unlimited	20% of MFN	unlimited	20% of MFN	unlimited	20% of MFN	unlimited	20% of MFN	unlimited	20% of MFN
2309 90 93	Premixtures												

(1) Carcase weight.

(2) This reduction applies only to the *ad valorem* duty rate.

## ANNEX VII

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 15 (4)

*Imports into Slovenia of the following products originating in the Community shall be subject to 50% reduction of the applying duty*

CN code	Description	Quantity (tonnes)
0202	Meat of bovine animals, frozen	2 000
0203	Meat of swine, fresh chilled or frozen	4 000
0207 22	Meat and edible offal of poultry of heading No 0105, fresh, chilled, or frozen: poultry not cut in pieces frozen: turkeys	300
0207 23	Meat and edible offal of poultry of heading No 0105, fresh, chilled, or frozen: poultry not cut in pieces frozen: ducks, geese, guinea fowls	1 000
0403 10	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream	600
0406 40	Cheese and curd: blue-veined cheese	200
0406 90	Cheese and curd: other cheese: sheep cheese, white-veined cheese and 'parmigiano'	300
0504	Cuts	400
0601	Bulbs, tubers tuberous roots, corms etc.	300
0602 91	Other live plants cuttings and slips: mushroom spawn	3 000
0702 00	Tomatoes, fresh or chilled	2 000
0703 10	Onions, shallots, garlic, leeks and other alliaceous vegetables fresh or chilled: onions and shallots	300
0703 20	Onions, shallots, garlic, leeks and other alliaceous vegetables fresh or chilled: garlic	200
0802 10	Other nuts, fresh or dried: almonds	100
0805 10	Citrus fruit, fresh or dried: oranges	5 000
0805 20	Citrus fruit, fresh or dried: mandarins: clementines, wilkings and similar	3 000
0805 30	Citrus fruit, fresh or dried: lemons and limes	2 000
0807 10	Melons and pawpaws, fresh: melons	1 000
0809 10	Apricots	500
0810 90	Other fruit fresh (kiwi)	500
1201 00	Soya beans whether or not broken	200
1209	Seeds, fruit and spores, of a kind used for sowing	300
2002 90	Tomato preparations	100
2304 00	Oil cake	5 000

## ANNEX VIII(a)

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 18

*Products originating in Slovenia for which the Community grants tariff quotas*

CN Code	Description	Tariff quotas
0301 91 00	Live fish: – Other live fish: – – Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i> ) <sup>(1)</sup>	70 tonnes at 0%
1604	Prepared or preserved fish: – Fish, whole or in pieces, but not minced:	500 tonnes at 4%
1604 15	– – Mackerel	
1604 20	– Other prepared or preserved fish: – – Other:	
ex 1604 20 50	– – – Of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>	

<sup>(1)</sup> Change of scientific names:

Obsolete scientific name	Replaced by
<i>Salmo gairdneri</i>	<i>Oncorhynchus mykiss</i>
<i>Salmo clarki</i>	<i>Oncorhynchus clarki</i>
<i>Salmo aguabonita</i>	<i>Oncorhynchus aguabonita</i>
<i>Salmo gilae</i>	<i>Oncorhynchus gilae</i>

## ANNEX VIII(b)

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 18

*Products originating in the Community for which Slovenia grants tariff quotas*

CN code	Description	Tariff quotas
0303	Fish, frozen excluding fish fillets and other fish meat of heading No 0304:	100 tonnes at 0%
0303 29 00	– Other <i>salmonidae</i> , excluding livers and roes: – – Other	
1604	Prepared or preserved fish:	100 tonnes at 8%
1604 14	– Fish whole or in pieces, but not minced: – – Tunas, skipjack and bonito ( <i>Sarda</i> spp.)	
1604	Prepared or preserved fish:	150 tonnes at 5%
1604 15	– Fish whole or in pieces, but not minced: – – Mackerel	
1604 ex 1604 19	Prepared or preserved fish: – Fish whole or in pieces, but not minced: – – Other (excluding <i>salmonidae</i> )	100 tonnes at 12,5%
1604	Prepared or preserved fish:	120 tonnes at 12,5%
	– Other prepared or preserved fish: – – Other:	
1604 20 50	– – – Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	
1604 20 70	– – – Of tunas, skipjack or other fish of the genus <i>Euthynnus</i>	
1604 20 90	– – – Of other fish	

## ANNEX X

COMMUNITY ACTS CONCERNING INTELLECTUAL, INDUSTRIAL AND COMMERCIAL  
PROPERTY RIGHTS REFERRED TO IN ARTICLE 36

1. Community Acts referred to in Article 36:
  - First Council Directive 89/104/EEC of 21 December 1988 to approximate the laws of the Member States relating to trade marks
  - Council Directive 87/54/EEC of 16 December 1986 on the legal protection of topographies of semiconductor products
  - Council Directive 91/250/EEC of 14 May 1991 on the legal protection of computer programs
  - Council Regulation (EEC) No 1768/92 of 18 June 1992 concerning the creation of a supplementary protection certificate for medicinal products
  - Council Regulation (EEC) No 2081/92 of 14 July 1992 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs
  - Council Directive 93/83/EEC of 27 September 1993 on the coordination of certain rules concerning copyright and rights related to copyright applicable to satellite broadcasting and cable retransmission
  - Council Directive 93/98/EEC of 29 October 1993 harmonizing the term of protection of copyright and certain related rights
  - Council Directive 92/100/EEC of 19 November 1992 on rental right and lending right and on certain rights related to copyright in the field of intellectual property
  - European Parliament and Council Regulation (EC) No 1610/96 of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products
  - European Parliament and Council Directive 96/91/EC of 11 March 1996 on the legal protection of databases
2. If problems in the area of intellectual, industrial and commercial property as addressed in the above Community Acts and affecting trading conditions were to occur, urgent consultations would be undertaken under the auspices of the Cooperation Council, at the request of the Community or Slovenia, with a view to reaching mutually satisfactory solutions.

## ANNEX XII

CUSTOMS DUTIES ON EXPORTS AND CHARGES HAVING EQUIVALENT EFFECT REFERRED TO  
ARTICLE 8 (1)

Slovenia shall progressively reduce export charges equivalent to customs duties in accordance with the following timetable:

— 1 January 1997: 4%

— 1 January 1998: 0%

for the following products:

CN code	Description of products
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401 10 00	— Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
	— Wood in chips or particles:
4401 21 00	— — Coniferous
4401 22 00	— — Non-coniferous
4401 30	— Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401 30 90	— — Other
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:
4403 20 00	— Other, coniferous:
	— Other:
4403 91 00	— — Of oak ( <i>Quercus</i> spp.)
4403 92 00	— — Of beech ( <i>Fagus</i> spp.)
4403 99	— — Other:
4403 99 10	— — — Of poplar
4403 99 20	— — — Of chestnut
4403 99 80	— — — Other
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:
	— Other:
4407 91	— — Of oak ( <i>Quercus</i> spp.):
4407 91 10	— — — Finger-jointed, whether or not planed or sanded
	— — — Other:
	— — — — Planed:
4407 91 31	— — — — Blocks, strips and friezes for parquet or wood-block flooring, not assembled
4407 91 39	— — — — Other
4407 91 50	— — — — Sanded
4407 91 90	— — — — Other
4407 92	— — Of beech ( <i>Fagus</i> spp.):
4407 92 10	— — — Finger-jointed, whether or not planed or sanded
	— — — Other
4407 92 30	— — — — Planed
4407 92 50	— — — — Sanded
4407 92 90	— — — — Other
4407 99	— — Other:
4407 99 19	— — — Other:
	— — — — Planed:
4407 99 39	— — — — Other

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**LIST OF PROTOCOLS**

- PROTOCOL 1 On textile and clothing products
- PROTOCOL 2 On products covered by the Treaty establishing the European Coal and Steel Community (ECSC)
- PROTOCOL 3 On trade between Slovenia and the Community in processed agricultural products
- PROTOCOL 4 Concerning the definition of the concept of 'originating products' and methods of administrative cooperation
- PROTOCOL 5 On mutual assistance between administrative authorities in customs matters
- PROTOCOL 6 On concessions with annual limits



## PROTOCOL 1

### on textile and clothing products

#### *Article 1*

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

#### *Article 2*

1. Customs duties on imports applicable in the Community to textile products falling within Section XI (Chapters 50 to 63) of the combined nomenclature and originating in Slovenia as defined in Protocol 4 of this Agreement other than those listed in Annex I to this Protocol (present Annex V of the Agreement between the European Economic Community and Slovenia on trade in textile products, initialled on 23 July 1993) shall be abolished on the date of entry into force of this Agreement.

2. Customs duties on imports into the Community on products of Slovenian origin listed in Annex I to this Protocol shall be suspended within the limits of annual Community tariff ceilings increasing progressively with a view to complete abolition of customs duties on imports of the products concerned by the end of the second year after entry into force of the Agreement.

3. The duties applied to direct imports into Slovenia of textile products falling within Section XI (Chapters 50 to 63) of the combined nomenclature and originating in the Community as defined in Protocol 4 of the Agreement, shall be abolished on the date of entry into force of the Agreement except for products listed in Annex II (a) and II (b) to this Protocol for which the rates of duties shall be progressively reduced as provided therein.

4. The customs duties applicable to compensating products imported into the Community which originate in Slovenia within the meaning of Protocol 4 of this Agreement, and which result from operations in Slovenia in accordance with Council Regulation (EC) No 3036/94, shall be eliminated on the date of entry into force of this Agreement. However, such products do not need to be subject to the arrangements or the specific measures referred to in Article 1 (3) or the annual limits referred to in Article 2 (2) (b) of that Regulation.

5. Subject to this Protocol, the provisions of the Agreement and in particular Articles 6 and 7 of the Agreement shall apply to trade in textile products between the Parties.

#### *Article 3*

The quantitative arrangements and other related issues regarding exports of textile products originating in Slovenia to the Community and originating in the Community to the Republic of Slovenia shall be stipulated in an additional protocol to the Agreement between the European Economic Community and the Republic of Slovenia on trade in textile products. In the absence of an additional protocol, the provisions of the said Agreement on trade in textile products, initialled on 23 July 1993, as amended by the Agreement reached on 15 December 1994 to take account of the enlargement of the European Communities, shall continue to apply.

#### *Article 4*

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

## ANNEX I

### DIRECT IMPORTS

#### Community tariff ceilings

Categorie	Unit	1996	1997
5	thousand pieces	4 216	5 059
6	thousand pieces	4 470	5 364
7	thousand pieces	3 098	3 718
8	thousand pieces	4 309	5 171
9	tonnes	2 737	3 285

## ANNEX II (a)

## CUSTOMS DUTIES REFERRED TO IN ARTICLE 2 (3)

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

- on 1 January 1997 each duty shall be reduced to 55 % of the basic duty,
- on 1 January 1998 each duty shall be reduced to 30 % of the basic duty,
- on 1 January 1999 each duty shall be reduced to 15 % of the basic duty,
- on 1 January 2000 the remaining duties shall be abolished.

5111 11	5207 10	5511 20	5516 12	5807 10
5111 19	5207 90	5511 30	5516 13	5807 90
5111 20	5308 20	5512 11	5516 14	
5111 30	5310 10	5512 19	5516 21	5903 10
5111 90		5512 21	5516 22	5903 20
	5401 10	5512 29	5516 23	5903 90
5205 11	5401 20	5512 91	5516 24	5911 20
5205 12	5402 31	5512 99	5516 31	5911 32
5205 13	5402 32	5513 11	5516 32	5911 90
5205 14	5402 33	5513 12	5516 33	
5205 15	5402 41	5513 13	5516 34	6001 29
5205 21	5402 51	5513 19	5516 41	6001 91
5205 22	5402 52	5513 21	5516 42	6001 92
5205 23	5407 10	5513 23	5516 43	6002 10
5205 24	5407 20	5513 29	5516 44	6002 20
5205 25	5407 30	5513 31	5516 91	6002 91
5205 31	5407 41	5513 32	5516 92	6002 99
5205 32	5407 42	5513 33	5516 93	
5205 33	5407 43	5513 39	5516 94	6116 91
5205 34	5407 44	5513 41		6116 92
5205 35	5407 52	5513 42	5601 10	6116 93
5205 41	5407 53	5513 43	5601 21	6116 99
5205 42	5407 54	5513 49	5601 22	
5205 43	5407 60	5514 11	5601 29	6203 31
5205 44	5407 71	5514 12	5601 30	6203 41 10
5205 45	5407 72	5514 13	5606 00	6203 41 90
5206 11	5407 73	5514 19	5607 29	6203 42 11
5206 12	5407 74	5514 22	5607 41	6203 42 31
5206 13	5408 10	5514 23		6203 42 35
5206 14	5408 21	5514 31	5801 21	6204 62 31
5206 15	5408 22	5514 32	5801 22	6204 62 33
5206 21	5408 24	5514 33	5801 23	6204 62 39
5206 22	5505 10	5514 39	5801 24	6204 62 51
5206 23	5505 20	5514 41	5801 31	6204 62 59
5206 24	5508 10	5514 42	5801 32	6204 62 90
5206 25	5508 20	5514 43	5801 33	6210 10
5206 31	5509 31	5514 49	5801 34	6210 30
5206 32	5509 32	5515 12	5801 90	6210 40
5206 33	5509 42	5515 13	5804 10	6210 50
5206 34	5509 51	5515 19	5804 21	6216 00
5206 35	5509 61	5515 22	5804 29	
5206 41	5509 62	5515 29	5804 30	6302 21
5206 42	5509 92	5515 91	5806 20	6302 31
5206 43	5510 11	5515 92	5806 31	6302 60
5206 44	5510 12	5515 99	5806 32	6307 20
5206 45	5511 10	5516 11	5806 39	6308 00

## ANNEX II (b)

## CUSTOMS DUTIES REFERRED TO IN ARTICLE 2 (3)

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

- on 1 January 1997 each duty shall be reduced to 70 % of the basic duty,
- on 1 January 1998 each duty shall be reduced to 45 % of the basic duty,
- on 1 January 1999 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 2000 each duty shall be reduced to 20 % of the basic duty,
- on 1 January 2001 the remaining duties shall be abolished.

5112 11	5210 51	5810 91	6104 42	6113 00
5112 19	5210 52	5810 92	6104 43	6114 10
5112 20	5210 59	5810 99	6104 44	6114 20
5112 30	5211 11	5811 00	6104 49	6114 30
5112 90	5211 12		6104 51	6114 90
	5211 19	5904 91	6104 52	6115 11
5208 11	5211 21	5906 10	6104 53	6115 12
5208 12	5211 22	5906 91	6104 59	6115 19
5208 13	5211 29	5906 99	6104 61	6115 20
5208 19	5211 31		6104 62	6115 91
5208 21	5211 32	6001 21	6104 63	6115 92
5208 22	5211 39	6001 22	6104 69	6115 93
5208 23	5211 41	6001 99	6105 90	6115 99
5208 29	5211 42	6002 30	6106 10	6116 10
5208 31	5211 43	6002 41	6106 20	6117 10
5208 32	5211 49	6002 42	6106 90	6117 20
5208 33	5211 51	6002 43	6107 11	6117 80
5208 39	5211 52	6002 49	6107 12	6117 90
5208 41	5211 59	6002 92	6107 19	
5208 42	5212 11	6002 93	6107 21	6201 11
5208 43	5212 12		6107 22	6201 12
5208 49	5212 13	6101 10	6107 29	6201 13
5208 51	5212 14	6101 90	6107 91	6201 19
5208 52	5212 15	6102 10	6107 92	6201 91
5208 53	5212 21	6102 30	6107 99	6201 92
5208 59	5212 22	6102 90	6108 11	6201 93
5209 11	5212 23	6103 11	6108 19	6201 99
5209 12	5212 24	6103 12	6108 21	6202 11
5209 19	5212 25	6103 19	6108 22	6202 12
5209 21		6103 21	6108 29	6202 13
5209 22	5514 21	6103 22	6108 31	6202 19
5209 29		6103 23	6108 32	6202 91
5209 31	5602 10	6103 29	6108 39	6202 92
5209 32	5602 21	6103 31	6108 91	6202 93
5209 39	5602 29	6103 32	6108 92	6202 99
5209 41	5602 90	6103 33	6108 99	6203 11
5209 42	5603 00	6103 39	6109 10	6203 12
5209 43	5607 49	6103 41	6109 90	6203 19
5209 49	5607 50	6103 42	6110 10	6203 21
5209 51		6103 43	6110 20	6203 22
5209 52	5801 10	6103 49	6110 30	6203 23
5209 59	5801 25	6104 11	6110 90	6203 29
5210 11	5801 26	6104 12	6111 10	6203 32
5210 12	5801 35	6104 13	6111 20	6203 33
5210 19	5801 36	6104 19	6111 30	6203 39
5210 21	5802 11	6104 21	6111 90	6204 11
5210 22	5802 19	6104 22	6112 11	6204 12
5210 29	5802 20	6104 23	6112 12	6204 13
5210 31	5802 30	6104 29	6112 19	6204 19
5210 32	5803 10	6104 31	6112 20	6204 21
5210 39	5803 90	6104 32	6112 31	6204 22
5210 41	5808 10	6104 33	6112 39	6204 23
5210 42	5808 90	6104 39	6112 41	6204 29
5210 49	5810 10	6104 41	6112 49	6204 31

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6204 32	6207 22	6211 41	6301 90	6304 99
6204 33	6207 29	6211 42	6302 10	6305 10
6204 39	6207 91	6211 43	6302 29	6305 20
6204 41	6207 92	6211 49	6302 39	6305 31
6204 42	6207 99	6212 10	6302 40	6305 39
6204 43	6208 11	6212 20	6302 51	6305 90
6204 44	6208 19	6212 30	6302 52	6306 11
6204 49	6208 21	6212 90	6302 53	6306 12
6204 51	6208 22	6213 10	6302 59	6306 19
6204 52	6208 29	6213 20	6302 91	6306 21
6204 53	6208 91	6213 90	6302 92	6306 22
6204 59	6208 92	6214 10	6302 93	6306 29
6204 61	6208 99	6214 20	6302 99	6306 31
6204 69	6209 10	6214 30	6303 11	6306 39
6205 10	6209 20	6214 40	6303 12	6306 41
6205 90	6209 30	6214 90	6303 19	6306 49
6206 10	6209 90	6215 10	6303 91	6306 91
6206 20	6211 11	6215 20	6303 92	6306 99
6206 30	6211 12	6215 90	6303 99	6307 10
6206 40	6211 20	6217 10	6304 11	6307 90
6206 90	6211 31	6217 90	6304 19	6309 00
6207 11	6211 32		6304 91	6310 10
6207 19	6211 33	6301 30	6304 92	6310 90
6207 21	6211 39	6301 40	6304 93	

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## PROTOCOL 2

### on products covered by the Treaty establishing the European Coal and Steel Community (ECSC)

#### Article 1

This Protocol shall apply to the products listed in Annex I to the ECSC Treaty and defined in the Common Customs Tariff<sup>(1)</sup>.

#### CHAPTER I

##### ECSC steel products

#### Article 2

1. Once the Agreement enters into force, ECSC steel products originating in Slovenia shall be imported into the Community free of duty.

2. Once the Agreement enters into force, ECSC steel products originating in the Community shall be imported into Slovenia free of duty, except in the case of the products listed in the Annex to this Protocol. Customs duties on imports of such products shall be progressively reduced according to the following timetable:

— on 1 January 1997 each duty shall be reduced to 55 % of the basic duty,

— on 1 January 1998 each duty shall be reduced to 30 % of the basic duty,

— on 1 January 1999 each duty shall be reduced to 15 % of the basic duty,

— on 1 January 2000 the remaining duties shall be abolished.

#### Article 3

1. Quantitative restrictions on imports into the Community of ECSC steel products originating in Slovenia, and measures having an equivalent effect, shall be eliminated on the date on which the Agreement enters into force.

2. Quantitative restrictions on imports into Slovenia of ECSC steel products originating in the Community, and measures having an equivalent effect, shall be eliminated on the date on which the Agreement enters into force.

#### CHAPTER II

##### ECSC coal products

#### Article 4

Starting on the date on which the Agreement enters into force, ECSC coal products originating in Slovenia shall be imported into the Community free of duty.

<sup>(1)</sup> OJ No L 345, 31. 12. 1994, p. 1.

#### Article 5

Starting on the date on which the Agreement enters into force, ECSC coal products originating in the Community shall be imported into Slovenia free of duty.

#### Article 6

1. Quantitative restrictions on imports into the Community of ECSC coal products originating in Slovenia, and measures having an equivalent effect, shall be eliminated on the date on which the Agreement enters into force.

2. Quantitative restrictions on imports into Slovenia of ECSC coal products originating in the Community, and measures having an equivalent effect, shall be eliminated on the date on which the Agreement enters into force.

#### CHAPTER III

##### Common provisions

#### Article 7

1. The following shall be incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Slovenia:

- i) all cooperation or concentration agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Slovenia as a whole or in a substantial part thereof;
- iii) State aid of any kind, except in instances in which derogations are allowed under the terms of the ECSC Treaty.

2. Any practice contrary to the provisions of this Article shall be assessed on the basis of criteria arising from the application of the rules contained in Articles 65 and 66 of the ECSC Treaty and Article 85 of the EC Treaty and of the rules on State aid, including secondary legislation.

3. Within three years of the Agreement's entry into force, the Cooperation Council shall adopt the necessary rules for the implementation of paragraphs 1 and 2.

4. The Parties shall recognize that as a derogation from the provisions of paragraph 1 (iii) Slovenia may exceptionally, for the first five years following the Agreement's entry into force, grant State aid for restructuring purposes in connection with ECSC steel products, provided that:

- the aid helps the recipient firms to achieve viability under normal market conditions by the end of the restructuring period,
- the amount and degree of aid provided are limited to what is strictly necessary to restore viability and are progressively reduced,
- the restructuring programme is linked to a global rationalization and capacity-reduction plan for Slovenia.

5. Each Party shall ensure transparency with regard to State aid by conducting a full and continuous exchange of information with the other Party on the amount, degree and aim of the aid and by including in that information a detailed restructuring plan.

6. If the Community or Slovenia consider that a particular practice is incompatible with the terms of paragraph 1, as amended by paragraph 4, and:

- it is not suitably dealt with by the implementing rules referred to in paragraph 3, or
- no such rules exist, and the practice is causing or threatening to cause harm to the interests

of the other Party or material injury to its domestic industry,

the injured Party may take appropriate measures if consultations lasting a maximum of thirty working days fail to find a solution. Such consultations must be held within thirty working days of being officially requested.

In the case of practices which are incompatible with the terms of paragraph 1 (iii), the appropriate measures in question may be implemented only in the manner and under the conditions laid down by the General Agreement on Tariffs and Trade (GATT) or in accordance with any other appropriate instrument applicable between the Parties and negotiated under GATT auspices.

#### *Article 8*

The provisions of Articles 6, 7, 8 and 9 of the Agreement shall apply to trade in ECSC products between the Parties.

#### *Article 9*

The Parties agree that one of the special bodies established by the Cooperation Council shall be a contact group responsible for discussing the implementation of this Protocol.

## ANNEX

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 2 (2)

7202 99 11	7209 31 00	7214 40 59	7222 10 39
	7209 32 10	7214 40 80	7222 10 81
7208 13 10	7209 32 90	7214 50 10	7222 10 89
7208 13 91	7209 33 10	7214 50 31	
7208 13 95	7209 33 90	7214 50 39	7225 10 10
7208 13 98	7209 34 10	7214 50 90	7225 10 91
7208 14 10	7209 34 90	7214 60 00	7225 10 99
7208 14 91	7209 41 00		7225 20 20
7208 14 99	7209 42 10	7219 12 10	7225 30 00
7208 23 10	7209 42 90	7219 12 90	7225 40 10
7208 23 91	7209 43 10	7219 13 10	7225 40 30
7208 23 95	7209 43 90	7219 13 90	7225 40 50
7208 23 98	7209 44 10	7219 14 10	7225 40 70
7208 24 10	7209 44 90	7219 14 90	7225 40 90
7208 24 91		7219 21 11	7225 50 10
7208 24 99	7211 11 00	7219 21 19	7225 50 90
7208 31 00	7211 12 10	7219 21 90	7225 90 10
7208 33 10	7211 12 90	7219 22 10	7226 10 10
7208 33 91	7211 19 10	7219 22 90	7226 10 31
7208 33 99	7211 19 91	7219 23 10	7226 10 39
7208 34 10	7211 19 99	7219 23 90	7226 20 20
7208 34 90	7211 21 00	7219 24 10	7226 91 10
7208 35 10	7211 22 10	7219 24 90	7226 91 90
7208 35 90	7211 22 90	7219 31 10	7226 92 10
7208 41 00	7211 29 10	7219 31 90	7226 99 20
7208 43 10	7211 29 91	7219 32 10	
7208 43 91	7211 29 99	7219 32 90	7227 10 00
7208 43 99	7211 30 10	7219 33 10	7227 20 00
7208 44 10	7211 41 10	7219 33 90	7227 90 10
7208 44 90	7211 41 91	7219 34 10	7227 90 30
7208 45 10	7211 49 10	7219 34 90	7227 90 50
7208 45 90	7211 90 11	7219 35 10	7227 90 70
7208 90 10		7219 35 90	
	7213 10 00		7228 10 10
7209 11 00	7213 31 20		7228 10 30
7209 12 10	7213 31 81	7220 11 00	7228 20 11
7209 12 90	7213 31 89	7220 12 00	7228 20 19
7209 13 10	7213 39 10	7220 20 10	7228 20 30
7209 13 90	7213 39 90	7220 90 11	7228 30 20
7209 14 10	7213 41 00	7220 90 31	7228 30 41
7209 14 90	7213 49 00		7228 30 49
7209 21 00	7213 50 20	7221 00 10	7228 30 61
7209 22 10	7213 50 81	7221 00 90	7228 30 69
7209 22 90	7213 50 89		7228 30 70
7209 23 10		7222 10 11	7228 30 89
7209 23 90	7214 20 00	7222 10 19	7228 60 10
7209 24 10	7214 40 10	7222 10 21	7228 70 10
7209 24 91	7214 40 20	7222 10 29	7228 70 31
7209 24 99	7214 40 51	7222 10 31	7301 10 00

## PROTOCOL 3

## on trade between Slovenia and the Community in processed agricultural products

*Article 1*

1. The Community and Slovenia shall apply to processed agricultural products the duties listed in Annex I and Annex II respectively in accordance with the conditions mentioned therein.

2. The Cooperation Council shall decide on:

- the extension of the list of processed agricultural products under this Protocol,
- the amendment of the duties mentioned in the Annexes,
- the increase or abolition of tariff quotas.

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

*Article 2*

The duties applied conforming to Article 1 may be reduced by decision of the Cooperation Council:

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

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

*Article 3*

The Community and Slovenia shall inform each other of the administrative arrangements adopted for the products covered by this Protocol.

These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.



## ANNEX I

## Duties applicable to goods originating in Slovenia on import into the Community

CN code	Description	Rate of Duty
1	2	3
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:	
0403 10	– Yoghurt:	
0403 10 51 to 0403 10 99	– – Flavoured or containing added fruit or cocoa	EA <sup>(1)</sup>
0403 90	– Other:	
0403 90 71 to 0403 90 99	– – Flavoured or containing added fruit or cocoa	EA
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	– Sweetcorn	EA
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption:	
0711 90 30	– Sweetcorn	EA
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 No 1516:	
1517 10	– Margarine, excluding liquid margarine:	
1517 10 10	– – Containing more than 10% but not more than 15% by weight of milk fats	EA
1517 90	– Other:	
1517 90 10	– – Containing more than 10% but not more than 15% by weight of milk fats	EA
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty acids:	
	– Industrial monocarboxylic fatty acids:	
1519 11	– – Stearic acid	2
1519 12	– – Oleic acid	5
1519 20	– Acid oils from refining	6
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10	– Chewing gum, whether or not sugar-coated:	
1704 10 11 to 1704 10 19	– – Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose)	EA, max 23
1704 10 91 to 1704 10 99	– – Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose)	EA, max 18

<sup>(1)</sup> Agricultural component as tariffed under the Uruguay Round.

(1)	(2)	(3)
1704 90	— Other:	
1704 90 10	— — Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	9
1704 90 30	— White chocolate	EA, max 27+AD S/Z
1704 90 51 to 1704 90 99	— Other	EA, max 27+AD S/Z
1803	Cocoa paste, whether or not defatted	0
1804 00 00	Cocoa butter, fat and oil	0
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0
1806	Chocolate and other food preparation containing cocoa	
1806 10	— Cocoa powder, containing added sugar or other sweetening matter	EA
1806 20	— Other preparations in block slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 kg:	
1806 20 10	— — Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	EA, max 27+AD S/Z
1806 20 30	— — Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	EA, max 27+AD S/Z
	— — Other:	
1806 20 50	— — — Containing 18 % or more by weight of cocoa butter	EA, max 27+AD S/Z
1806 20 70	— — — Chocolate milk crumb	EA
1806 20 80	— — — Chocolate flavour coating	EA
1806 20 95	— — — Other	EA, max 27+AD S/Z
1806 31	— — Filled	EA, max 27+AD S/Z
1806 32	— — Not filled	EA, max 27+AD S/Z
1806 90	— Other:	
1806 90 11 to 1806 90 39	— — Chocolate and chocolate products	EA, max 27+AD S/Z
1806 90 50	— — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	EA, max 27+AD S/Z
1806 90 60	— — Spreads containing cocoa:	
	— — — In immediate packings of a net capacity of 1 kg or less	EA, max 27+AD S/Z
	— — — Other	EA, max 27+AD S/Z
1806 90 70	— — Preparations containing cocoa for making beverages	EA, max 27+AD S/Z
1806 90 90	— — Other	EA, max 27+AD S/Z

(1)	(2)	(3)
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	EA
1901 20	— Mixes and doughs for the preparation of bakers' wares of heading No 1905	EA
1901 90	— Other:	
1901 90 11	— — — With a dry extract content of 90 % or more by weight	EA
1901 90 19	— — — Other	EA
1901 90 90	— — Other	EA
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	— Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	— — Containing eggs	EA
1902 19	— — Other	EA
1902 20	— Stuffed pasta whether or not cooked or otherwise prepared:	
1902 20 91 to 1902 20 99	— — Other	EA
1902 30	— Other pasta	EA
1902 40	— Couscous	EA
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	EA
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form, precooked or otherwise prepared	EA
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	— Crispbread	EA, max 24+AD S/Z
1905 20	— Gingerbread and the like	EA
ex 1905 30	— Sweet biscuits; waffles and wafers:	EA, max 35+AD S/Z
1905 30 11 to 59 and 99	— — Other: — — — Waffles and wafers:	
1905 30 91	— — — — Salted, whether or not filled	EA, max 30+AD F/M

(1)	(2)	(3)
1905 40	– Rusks, toasted bread and similar toasted products	EA
1905 90	– Other:	
1905 90 10	– – Matzos	EA, max 20+AD F/M
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	EA
	– – 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	EA
1905 90 40	– – – Waffles and wafers with a water content exceeding 10% by weight	EA, max 30+AD F/M
1905 90 45 and 55	– – – Biscuits; extruded or expanded products, savoury or salted	EA, max 30+AD F/M
	– – – Other:	
1905 90 60	– – – – With added sweetening matter	EA, max 35+AD S/Z
1905 90 90	– – – – Other	EA, max 30+AD F/M
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	– Other:	
2001 90 30	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	EA
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid; frozen:	
2004 10	– Potatoes:	
2004 10 91	– – In the form of flour, meal or flakes, based on potatoes	EA
2004 90	– Other:	
2004 90 10	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20	– Potatoes:	
2005 20 10	– – In the form of flour, meal or flakes, based on potatoes	EA
2005 80	– Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
2008 91	– Palm hearts	9
2008 99 85	– Maize other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
2008 99 91	– Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	EA

(1)	(2)	(3)
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:	
2101 10	— Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: — — Preparations with a basis of coffee:	
2101 10 99	— — — Other	EA
2101 20	— Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 10	— — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 2,5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch: — — — Preparations with a basis of tea or maté	0
	— — — Other	4,4
2101 20 90	— — Other	EA
2101 30	— Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: — — Roasted chicory and other roasted coffee substitutes:	
2101 30 11	— — — Roasted chicory	7,7
2101 30 19	— — — Other	EA
	— Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 91	— — Of roasted chicory	8,6
2101 30 99	— — Other	EA
2102	Yeasts (active or inactive, other similar single-cell micro-organisms, dead (but not including vaccines of No 3002); prepared baking powders	
2102 10	— Active yeasts	
2102 10 10	— — Active yeasts	7,4
2102 10 31 to 2102 10 39	— — Bakers' yeasts	EA
2102 10 90	— — Other	8,8
2102 20	— Inactive yeasts; other single-cell micro-organisms, dead:	
2102 20 11	— — Inactive yeasts in tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	3
2102 30 00	— Prepared baking powder	3
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	— Soya sauce	4,4

(1)	(2)	(3)
2103 20	— Tomato ketchup and other tomato sauces:	
	— — Sauces with a basis of tomato purée	6
	— — Other	7
2103 30	— Mustard flour and meal and prepared mustard:	
2103 30 90	— — Prepared mustard	6,5
2103 90	— Other:	6
2103 90 90	— — Other	5
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	— Soups and broths and preparations therefor	7
2104 20	— Homogenized composite food preparations	8,6
2105	Ice cream and other edible ice, whether or not containing cocoa	EA, max 27+AD S/Z
2106	Food preparations not elsewhere specified or included:	
2106 10	— Protein concentrates and textured protein substances:	
2106 10 10	— — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	8,2
2106 10 90	— — Other	EA
2106 90	— Other:	
2106 90 10	— — Cheese fondues	EA, max ECU 25/100 kg
	— — Other:	
2106 90 91	— — — Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch:	
ex 2106 90 91	— — — — Hydrolysates of proteins; autolysates of yeast	4,4
ex 2106 90 91	— — — — Other	4,4
2106 90 99	— — — Other	EA
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of No 2209:	
2202 10	— Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5
2202 90	— Other:	
2202 90 10	— — Not containing products of heading No 0401 to 0404 or fat obtained from products of heading No 0401 to 0404:	
ex 2202 90 10	— — — Containing sugar (sucrose or invert sugar)	5
2202 90 91 bis 2202 90 99	— — Other	EA

(1)	(2)	(3)
2203	Beer made from malt	7
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	5
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs, and other spirituous beverages, compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 10	— Compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 10 90	— — Other	19 min ECU 1,1 % vol/hl
2208 20	— Spirits obtained by distilling grape wine or grape marc:	
2208 20 11 and 19	— — In containers holding 2 litres or less	ECU 1,1 % vol/hl + ECU 7/hl
2208 20 91 and 99	— — In containers holding more than 2 litres	ECU 1,1 % vol/hl
2208 30	— Whiskies	
	— — Bourbon whiskey, in containers holding:	
2208 30 11	— — — 2 litres or less <sup>(1)</sup>	ECU 0,1 % vol/hl + ECU 1/hl
2208 30 19	— — — More than 2 litres	
	— — Other in containers holding:	
2208 30 91	— — — 2 litres or less	ECU 0,3 % vol/hl + ECU 2,1/hl
2208 30 99	— — — More than 2 litres	ECU 0,3 % vol/hl + ECU 2,1/hl
2208 40	— Rum and taffia:	
2208 40 10	— — In containers holding 2 litres or less	ECU 0,7 % vol/hl + ECU 3,5/hl
2208 40 90	— — In containers holding more than 2 litres	ECU 0,7 % vol/hl
2208 50	— Gin and Geneva:	
	— — Gin, in containers holding:	
2208 50 11	— — — 2 litres or less	ECU 0,7 % vol/hl + ECU 3,5/hl
2208 50 19	— — — More than 2 litres	ECU 0,7 % vol/hl
	— — Geneva, in containers holding:	
2208 50 91	— — — 2 litres or less	ECU 1,1 % vol/hl + ECU 7/hl
2208 50 99	— — — More than 2 litres	ECU 1,1 % vol/hl + ECU 7/hl
2208 90	— Other:	
	— — Arrack, in containers holding:	
2208 90 11	— — — 2 litres or less	ECU 0,7 % vol/hl + ECU 3,5/hl
2208 90 19	— — — More than 2 litres	ECU 0,7 % vol/hl
	— — Vodka of an alcoholic strength by volume of 45,4 % volume or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding:	
	— — — 2 litres or less:	

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
2208 90 31	— — — — Vodka	ECU 0,9% vol/hl + ECU 3,5/hl
2208 90 33	— — — — Plum, pear or cherry spirit (excluding liqueurs)	ECU 0,9% vol/hl + ECU 3,5/hl
2208 90 39	— — — More than 2 litres	ECU 0,9% vol/hl
	— — Other spirits, liqueurs and other spirituous beverages, in containers holding:	
	— — — 2 litres or less:	
	— — — — Spirits (excluding liqueurs):	
2208 90 51	— — — — — Distilled from fruit	ECU 1,1% vol/hl + ECU 7/hl
2208 90 53	— — — — — Other	ECU 1,1% vol/hl + ECU 7/hl
	— — Other spirituous beverages in containers holding	
	— — — 2 litres or less:	
ex 2208 90 55	— — — — Liqueurs:	
	— — — — — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1,1% vol/hl + ECU 7/hl
ex 2208 90 59	— — — — Other spirituous beverages:	
	— — — — — Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1,1% vol/hl + ECU 7/hl
2208 90 71	— — — — — Distilled from fruit	ECU 1,1% vol/hl
2208 90 73	— — — — — Other	ECU 1,1% vol/hl
ex 2208 90 79	— — — — Liqueurs and other spirituous beverages	ECU 1,1% vol/hl
	— — Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding:	
2208 90 91	— — — 2 litres or less	
ex 2208 90 91	— — — — Other	ECU 1,1% vol/hl + ECU 7/hl
ex 2208 90 99	— — — Other:	
ex 2208 90 99	— — — — Other	ECU 1,1% vol/hl



## ANNEX II

## DUTIES APPLICABLE TO GOODS ORIGINATING IN THE COMMUNITY ON IMPORT INTO SLOVENIA

CN code	Description	Rate of Duty
1	2	3
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:	
0403 10	— yoghurt	
0403 10 51 to 0403 10 99	— — Flavoured or containing added fruit or cocoa	levy
0403 90	— Other	
0403 90 71 to 0403 90 99	— — Flavoured or containing added fruit or cocoa	levy
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	— Sweetcorn	MFN - 25 %
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption:	
0711 90 30	— Sweetcorn	MFN - 25 %
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	— Margarine, excluding liquid margarine:	
1517 10 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats	MFN - 25 %
1517 90	— Other	
1517 90 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats	MFN - 25 %
1704	Sugar confectionery (including white chocolate), not containing cocoa	MFN - 25 %
1806	Chocolate and other food preparations containing cocoa	MFN - 25 %
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	MFN - 25 %
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	— Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	— — Containing eggs	MFN - 25 %
1902 19	— — Other	MFN - 25 %

(1)	(2)	(3)
1902 20	– Stuffed pasta whether or not cooked or otherwise prepared:	
1902 20 91 to 1902 20 99	– – Other	MFN – 25 %
1902 30	– Other pasta	MFN – 25 %
1902 40	– Couscous	MFN – 25 %
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	MFN – 25 %
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form, precooked or otherwise prepared	MFN – 25 %
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:	MFN – 25 %
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	– Other:	
2001 90 30	– – Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	MFN – 25 %
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	MFN – 25 %
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid; frozen:	
2004 10	– Potatoes:	
2004 10 91	– – In the form of flour, meal or flakes, based on potatoes	MFN – 25 %
2004 90	– Other:	
2004 90 10	– – Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	MFN – 25 %
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20	– Potatoes:	
2005 20 10	– – In the form of flour, meal or flakes, based on potatoes	MFN – 25 %
2005 80	– Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	MFN – 25 %
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
2008 99 85	– Maize other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	MFN – 25 %
2008 99 91	– Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	MFN – 25 %
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:	
2101 10	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	MFN – 25 %

(1)	(2)	(3)
2101 20	— Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté	MFN - 25 %
2101 30	— Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	MFN - 63,3 %
2102	Yeasts (active or inactive); other similar single-cell micro-organisms, dead (but not including vaccines of No 3002); prepared baking powders:	
2102 10	— Active yeasts	MFN - 25 %
2102 20	— Inactive yeasts; other single-cell micro-organisms, dead	0 %
2102 30 00	— Prepared baking powder	MFN - 68,4 %
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	— Soya sauce	MFN - 63,3 %
2103 20	— Tomato ketchup and other tomato sauces	MFN - 56,3 %
2103 30	— Mustard flour and meal and prepared mustard	MFN - 53,6 %
2103 90	— Other	MFN - 50 %
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	— Soups and broths and preparations therefor	MFN - 61,1 %
2104 20	— Homogenized composite food preparations	MFN - 60,9 %
2105	Ice cream and other edible ice, whether or not containing cocoa	MFN - 25 %
2106	Food preparations not elsewhere specified or included	MFN - 25 %
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 No 2209:	
2202 10	— Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	MFN - 66,7 %
2202 90	— Other	MFN - 40 %
2203	Beer made from malt	MFN - 40 %
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	MFN - 25,9 %
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages, compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 10	— Compound alcoholic preparations of a kind used for the manufacture of beverages	MFN - 30 %
2208 20	— Spirits obtained by distilling grape wine or grape marc	MFN - 37,5 %
2208 30	— Whiskies	MFN - 30 %
2208 40	— Rum and taffia	MFN - 37,5 %
2208 50	— Gin and Geneva	MFN - 37,5 %
2208 90	— Other	MFN - 37,5 %

## PROTOCOL 4

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

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## TITLE I

## GENERAL PROVISIONS

## Article 1

## Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or Slovenia 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 Slovenia;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized 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.

## TITLE II

DEFINITION OF THE CONCEPT OF  
'ORIGINATING PRODUCTS'

## Article 2

## General requirements

1. For the purpose of implementing this 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 of this Protocol;
  - (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 of this Protocol;
  - (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 this Agreement, the following products shall be considered as originating in Slovenia:
  - (a) products wholly obtained in Slovenia within the meaning of Article 5 of this Protocol;
  - (b) products obtained in Slovenia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Slovenia within the meaning of Article 6 of this Protocol.

## Article 3

## Bilateral cumulation of origin

1. Materials originating in the Community shall be considered as materials originating in Slovenia when

incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.

2. Materials originating in Slovenia shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.

#### Article 4

##### Diagonal cumulation of origin

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Poland, Hungary, the Czech Republic, the Slovak Republic, Bulgaria, Romania, Latvia, Lithuania, Estonia, Iceland, Norway or Switzerland within the meaning of the Agreements between the Community and Slovenia and these countries shall be considered as originating in the Community or Slovenia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or Slovenia when the value added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in the Community or Slovenia.

3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The Community and Slovenia shall provide each other, through the European Commission with details of agreements and their corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.

4. The European Commission shall publish in the *Official Journal of the European Communities* (C Series) the date on which the countries referred to in paragraph 1 have met the obligations laid down in paragraph 3.

#### Article 5

##### Wholly obtained products

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

- (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 Slovenia by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (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 an EC Member State or in Slovenia;
- (b) which sail under the flag of an EC Member State or of Slovenia;
- (c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of Slovenia, 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 EC Member States or of Slovenia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to

- those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of EC Member States or of Slovenia; and
- (e) of which at least 75 per cent of the crew are nationals of EC Member States or of Slovenia.

#### Article 6

##### Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are 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 this 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. Accordingly, 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, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent 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 through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

#### Article 7

##### Insufficient working or processing operations

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) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in the Community or Slovenia;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either the Community or Slovenia 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 Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized 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 Harmonized System, each product must be taken individually when applying the provisions of this Protocol.



2. Where, under General Rule 5 of the Harmonized 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 Harmonized 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 per cent of the ex-works price of the set.

#### Article 11

##### Neutral elements

In order to determine whether a product originates, 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 do not enter and which are not intended to enter into the final composition of the product.

### TITLE III

#### TERRITORIAL REQUIREMENTS

#### Article 12

##### Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Slovenia, except as provided for in Article 2 (1) (c) and Article 4.

2. If originating goods exported from the Community or Slovenia to another country are returned, except insofar as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods 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.

#### 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 Slovenia or through the territories of the other countries referred to in Article 4. 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 Slovenia.

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 Article 4 and sold after the exhibition for importation in the Community or Slovenia, 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 Slovenia to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or Slovenia;
- (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 must 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 must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized 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 Slovenia or in one of the other countries referred to in Article 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 Slovenia to drawback of, or exemption from, customs duties of whatever kind.

(b) Products falling within Chapter 3 and heading Nos 1604 and 1605 of the Harmonized System and originating in the Community within the meaning of this Protocol 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 Slovenia to materials used in the manufacture and to products covered by paragraph 1 (b) above, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

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

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

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

6. Notwithstanding paragraph 1, Slovenia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

- (a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Slovenia;
- (b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Slovenia.

The provisions of this paragraph shall apply until 31 December 1998 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 Slovenia, and products originating in Slovenia shall, on importation into the Community, benefit from this Agreement upon submission of either:
- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
  - (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Annex IV, 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 (hereinafter referred to as the 'invoice declaration').
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

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

1. A movement certificate EUR.1 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 authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must 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 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 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. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Slovenia if the products concerned can be considered as products originating in the Community, Slovenia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
5. The issuing customs authorities 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. The issuing customs authorities 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.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 18***Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 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 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'IZDANO NAKNADNO'.

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

#### Article 19

##### Issue of a duplicate movement certificate EUR.1

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

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA', 'ΚΑΚΣΟΙΣΚΑΠΑΛΕ', 'DVOJNIK'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

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

#### Article 20

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

#### Article 21

##### Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:

- (a) by an approved exporter within the meaning of Article 22, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, Slovenia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration 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.

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 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.

6. An invoice declaration 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 no longer than two years after the importation of the products to which it relates.

#### Article 22

##### Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent

shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

#### Article 23

##### 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 must 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 24

##### 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 25

##### 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 Harmonized System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

#### Article 26

##### 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 the customs declaration C2/CP3 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 ECU 500 in the case of small packages or ECU 1 200 in the case of products forming part of travellers' personal luggage.

#### Article 27

##### Supporting documents

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community, Slovenia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

- (b) documents proving the originating status of materials used, issued or made out in the Community or Slovenia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or Slovenia, issued or made out in the Community or Slovenia, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Slovenia in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

#### Article 28

##### Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17 (3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of the invoice declaration as well as the documents referred to in Article 21 (3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 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 the invoice declarations submitted to them.

#### Article 29

##### Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

#### Article 30

##### Amounts expressed in ecus

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in ecus shall be fixed by the exporting country and communicated to the importing countries through the European Commission.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another EC Member State or another country referred to in Article 4, the importing country shall recognize the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ecus as at the first working day in October 1996.
4. The amounts expressed in ecus and their equivalents in the national currencies of the EC Member States and Slovenia shall be reviewed by the Association Committee at the request of the Community or Slovenia. When carrying out this review, the Association Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore 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 ecus.

#### TITLE VI

##### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### Article 31

##### Mutual assistance

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

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

#### Article 32

##### 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 the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. 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 of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Slovenia or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

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

#### Article 33

##### Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 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 be under the legislation of the said country.

#### Article 34

##### 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 35

##### Free zones

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

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Slovenia 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 EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

#### TITLE VII

##### CEUTA AND MELILLA

#### Article 36

##### Application of the Protocol

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Slovenia, 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. Slovenia 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 the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 37.

#### Article 37

##### Special conditions

1. Providing they have been transported directly in accordance with the provisions of 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 of this Protocol; or that
    - (ii) the products are originating in Slovenia or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7 (1).

(2) products originating in Slovenia:

- (a) products wholly obtained in Slovenia;
- (b) products obtained in Slovenia, 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 of this Protocol; or that
  - (ii) the products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7 (1).

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

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

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

#### TITLE VIII

##### FINAL PROVISIONS

#### Article 38

##### Amendments to the Protocol

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



## 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 Harmonized 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 columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 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 columns 3 or 4 apply to all products which, under the Harmonized 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 columns 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, as an alternative, 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 has 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 apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Slovenia.

*Example:*

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 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 No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also 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 No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

*Example:*

The rule for fabrics of heading Nos 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 obviously 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 No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

*Example:*

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

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

**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 that have been carded, combed or otherwise processed but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 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 heading Nos 5501 to 5507.

**Note 5:**

- 5.1. Where for a given product in the list a 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, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

- 5.2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- 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 polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl 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 No 5605 (metallized 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 No 5605.

*Example:*

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

*Example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 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 that 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 their total weight does not exceed 10 per cent of the weight of the fabric.

*Example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being 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 No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

*Example:*

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight does not exceed 10 per cent of the weight of the textile materials of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 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 per cent 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 an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

**Note 6:**

- 6.1. In the case of those textile products which are marked in the list by a footnote referring 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 per cent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

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

**Note 7:**

- 7.1. For the purposes of heading Nos 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<sup>(1)</sup>
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerization;
  - (h) alkylation;
  - (i) isomerization.

<sup>(1)</sup> See Additional Explanatory Note 4 (b) to Chapter 27 of the Combined Nomenclature.

- 7.2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:
- (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process<sup>(1)</sup>
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerization;
  - (h) alkylation;
  - (ij) isomerization;
  - (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266—59 T method);
  - (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - (m) in respect of heavy oils falling within heading No 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 desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) 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 falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent 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 falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- 7.3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations do not confer origin.

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<sup>(1)</sup> See Additional Explanatory Note 4 (b) to Chapter 27 of the Combined Nomenclature.

## ANNEX II

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON  
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN  
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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be 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 must be 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 flavour or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained;</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</li> <li>— the value of any 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 must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used must be wholly obtained;</li> <li>— the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>— all the fruit and nuts used must be wholly obtained;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product</li> </ul>	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be 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 must be 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 No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	

(1)	(2)	(3)	or (4)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may 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  — Other	Manufacture from non-modified mucilages and thickeners  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 must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:  — Fats from bones or waste  — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506  Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503  — Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	



(1)	(2)	(3)	or (4)
1502 (cont'd)	— Other	Manufacture in which all the materials of Chapter 2 used must be 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 No 1504	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	— 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	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	— Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which:	
		— all the materials of Chapter 2 used must be wholly obtained;	
		— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	

(1)	(2)	(3)	or (4)
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	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapters 2 and 4 used must be wholly obtained;</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 Nos may be used</li> </ul>	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: <ul style="list-style-type: none"> <li>— Chemically pure maltose and fructose</li> <li>— Other sugars in solid form, flavoured or coloured</li> <li>— Other</li> </ul>	Manufacture from materials of any heading including other materials of heading No 1702  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any 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	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> <li>— Malt extract</li> <li>— Other</li> </ul>	Manufacture from cereals of Chapter 10  Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> <li>— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	

(1)	(2)	(3)	or (4)
1902 (cont'd)	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 1806;</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— in which the value of any 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 must be 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	<ul style="list-style-type: none"> <li>— Nuts, not containing added sugar or spirit</li> <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>	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— all the chicory used must be wholly obtained</li> </ul>	

(1)	(2)	(3)	or (4)
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>— Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>— Mustard flour and meal and prepared mustard</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— all the grapes or any material derived from grapes used must be wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;</p> <p>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	

(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading Nos 2207 or 2208,</li> <li>— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than 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 must be 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 must be 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 must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating;</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be 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 No 2401 used must already be originating	

(1)	(2)	(3)	or (4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	



(1)	(2)	(3)	or (4)
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 classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	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 classified within the same heading may be used provided their 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 classified within the same heading may be used provided their 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>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

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

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

(1)	(2)	(3)	or (4)
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 classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <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 classified within the same heading may be used provided their 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 classified within the same heading may be used provided their 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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	

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

(1)	(2)	(3)	or (4)
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <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 classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	

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

(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may 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	<p>— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may 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 heading Nos 2932 and 2933 used may 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; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may 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 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

(1)	(2)	(3)	or (4)
3002 (cont'd)	<p>— 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</p> <p>— Other:</p> <p>— — human blood</p> <p>— — animal blood prepared for therapeutic or prophylactic uses</p> <p>— — blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>— — haemoglobin, blood globulins and serum globulins</p> <p>— — other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their 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 No 3002. The materials of this description may also be used, provided their 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 No 3002. The materials of this description may also be used, provided their 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 No 3002. The materials of this description may also be used, provided their 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 No 3002. The materials of this description may also be used, provided their 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 No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading Nos 3002, 3005 or 3006):</p> <p>— Obtained from amikacin of heading No 2941</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p>	

(1)	(2)	(3)	or (4)
3003 and 3004 (cont'd)	— Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product;</li> <li>— the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>— magnesium potassium sulphate</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product;</li> <li>— 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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

(1)	(2)	(3)	or (4)
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(1)</sup>	Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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>(2)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

<sup>(1)</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

<sup>(2)</sup> A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

<sup>(3)</sup> For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
3404	<p>Artificial waxes and prepared waxes:</p> <p>— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</p> <p>— Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <p>— hydrogenated oils having the character of waxes of heading No 1516;</p> <p>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</p> <p>— materials of heading No 3404</p> <p>However, these materials may be used provided their 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>
ex Chapter 35	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> <p>3505 Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>— Starch ethers and esters</p> <p>— Other</p> <p>ex 3507 Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</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 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> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>



(1)	(2)	(3)	or (4)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <p>— Instant print film for colour photography, in packs</p> <p>— Other</p> <p>3702 Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed</p> <p>3704 Photographic plates, film paper, paperboard and textiles, exposed but not developed</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704</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> <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>

(1)	(2)	(3)	or (4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	— Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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	

(1)	(2)	(3)	or (4)
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:  — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals  — Other	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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	

(1)	(2)	(3)	or (4)
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols</p> <p>— Industrial monocarboxylic fatty acids, acid oils from refining</p> <p>— Industrial fatty alcohols</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>	
3824	<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; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>— The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>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</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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>



(1)	(2)	(3)	or (4)
3916 to 3921 (cont'd)	— Other: — — Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(1)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— — Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(1)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	— Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foil of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(2)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

<sup>(1)</sup> In the case of products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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

(1)	(2)	(3)	or (4)
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	— Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those of heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its 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 in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms  — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than 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 finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets 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 finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	— Sanded or finger-jointed	Sanded or finger-jointed	
	— Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	



(1)	(2)	(3)	or (4)
ex 4418	<p>— Builders' joinery and carpentry of wood</p> <p>— Beadings and mouldings</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used</p> <p>Beading or moulding</p>	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 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	<p>Manufacturing in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
ex 4818	Toilet paper	Manufacture from papermaking 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— 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 papermaking 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 in which all the materials used are classified within a heading other than 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 not classified within heading No 4909 or 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> <li>— Other</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> Manufacture from materials not classified in heading No 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(1)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste: — Incorporating rubber thread — Other	Manufacture from single yarn <sup>(1)</sup> Manufacture from <sup>(1)</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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(1)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning,	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
<p>5106 to 5110 (cont'd)</p> <p>5111 to 5113</p>	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <p>— Incorporating rubber thread</p> <p>— Other</p>	<p>— natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p> <p>Manufacture from single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</sup>:</p> <p>— coir yarn,</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
<p>ex Chapter 52</p> <p>5204 to 5207</p>	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from<sup>(1)</sup>:</p> <p>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>— natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5208 to 5212	Woven fabrics of cotton: — Incorporating rubber thread  — Other	Manufacture from single yarn <sup>(1)</sup>  Manufacture from <sup>(1)</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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(1)</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	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: — Incorporating rubber thread	Manufacture from single yarn <sup>(1)</sup>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5309 to 5311 (cont'd)	— Other	<p>Manufacture from<sup>(1)</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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from<sup>(1)</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>	
5407 and 5408	<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 single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</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>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5407 and 5408 (cont'd)		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507  5508 to 5511  5512 to 5516	Man-made staple fibres  Yarn and sewing thread of man-made staple fibres  Woven fabrics of man-made staple fibres: — Incorporating rubber thread — Other	Manufacture from chemical materials or textile pulp  Manufacture from <sup>(1)</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  Manufacture from single yarn <sup>(1)</sup>  Manufacture from <sup>(1)</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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(1)</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>(1)</sup> : — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
	— Other	Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	Manufacture from rubber thread or cord, not textile covered	
	— Other	Manufacture from <sup>(1)</sup> : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



(1)	(2)	(3)	or (4)
5605	Metallized 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	Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
Chapter 57	Carpets and other textile floor coverings:  — Of needleloom felt          — Of other felt	Manufacture from <sup>(1)</sup> : — natural fibres, or — chemical materials or textile pulp  However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product  Manufacture from <sup>(1)</sup> : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
Chapter 57 (cont'd)	— Other	Manufacture from <sup>(1)</sup> : — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:  — Combined with rubber thread  — Other	Manufacture from single yarn <sup>(1)</sup>  Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50% of the ex-works price of the product	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
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:  — Containing not more than 90 % by weight of textile materials  — Other	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 No 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) where 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>(1)</sup>	
5905	Textile wall coverings:  — Impregnated, coated, covered or laminated with rubber, plastics or other materials  — Other	Manufacture from yarn  Manufacture from <sup>(1)</sup> : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5905 (cont'd)		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902:  — Knitted or crocheted fabrics  — Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials  — Other	Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp  Manufacture from chemical materials  Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:  — Incandescent gas mantles, impregnated  — Other	Manufacture from tubular knitted gas mantle fabric  Manufacture in which all the materials used are classified within a heading other than that of the product	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <p>— Polishing discs or rings other than of felt of heading No 5911</p> <p>— Woven fabrics, of a kind commonly used in papermaking 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 No 5911</p> <p>— Other</p>	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from<sup>(1)</sup>:</p> <p>— coir yarn,</p> <p>— the following materials:</p> <p>— — yarn of polytetrafluoroethylene<sup>(2)</sup>,</p> <p>— — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</p> <p>— — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</p> <p>— — monofil of polytetrafluoroethylene<sup>(2)</sup></p> <p>— — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</p> <p>— — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn<sup>(2)</sup></p> <p>— — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</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<sup>(1)</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>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>(2)</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.

(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  — Other	Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>  Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
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 aluminized polyester	Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>  Manufacture from yarn <sup>(2)</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(2)</sup>  Manufacture from yarn <sup>(2)</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>(2)</sup>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>(2)</sup> See Introductory Note 6.

(1)	(2)	(3)	or (4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  — Embroidered          — Other	Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(2)</sup>  or  Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(2)</sup>	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:  — Embroidered          — Fire-resistant equipment of fabric covered with foil of aluminized polyester          — Interlinings for collars and cuffs, cut out	Manufacture from yarn <sup>(2)</sup>  or  Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(2)</sup>  Manufacture from yarn <sup>(2)</sup>  or  Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(2)</sup>  Manufacture in which:  — all the materials used are classified within a heading other than that of the product;	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>(2)</sup> See Introductory Note 6.

(1)	(2)	(3)	or (4)
6217 (cont'd)	— Other	— the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture from yarn <sup>(2)</sup>	
ex Chapter 63  6301 to 6304          6305          6306	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:  Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:  — Of felt, of nonwovens  — Other: — — Embroidered  — — Other  Sacks and bags, of a kind used for the packing of goods  Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  — Of nonwovens  — Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from <sup>(1)</sup> : — natural fibres, or — chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>(2)</sup> <sup>(3)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided 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>(2)</sup> <sup>(3)</sup>  Manufacture from <sup>(1)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp  Manufacture from <sup>(1)</sup> <sup>(2)</sup> : — natural fibres, or — chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(2)</sup>	

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>(2)</sup> See Introductory Note 6.

<sup>(3)</sup> For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.



(1)	(2)	(3)	or (4)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(1)</sup>	
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>(1)</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than 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	

<sup>(1)</sup> See Introductory Note 6.

(1)	(2)	(3)	or (4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading Nos 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	

(1)	(2)	(3)	or (4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware 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 in which all the materials used are classified within a heading other than 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 not classified within heading Nos 7106, 7108 or 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading Nos 7106, 7108 or 7110</p>	

(1)	(2)	(3)	or (4)
7106, 7108 and 7110 (cont'd)	— Semi-manufactured or in powder form	or Alloying of precious metals of heading Nos 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided 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 in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading Nos 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 No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 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 No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 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 Nos 7206, 7218 or 7224	

(1)	(2)	(3)	or (4)
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading Nos 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 sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, 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 in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	or (4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: — Refined copper  — Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75  7501 to 7503	Nickel and articles thereof; except for:  Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76  7601	Aluminium and articles thereof; except for:  Unwrought aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	

(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	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78  7801  7802	Lead and articles thereof; except for:  Unwrought lead: — Refined lead — Other  Lead waste and scrap	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from 'bullion' or 'work' lead  Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof: — Other base metals, wrought; articles thereof  — Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	



(1)	(2)	(3)	or (4)
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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their 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 in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>(1)</sup>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 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	

<sup>(1)</sup> This rule shall apply until 31 December 1998.

(1)	(2)	(3)	or (4)
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <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 does not exceed the value of 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

(1)	(2)	(3)	or (4)
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <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> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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: <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> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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: <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> <li>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> <li>— Road rollers</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8429 (cont'd)	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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

(1)	(2)	(3)	or (4)
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 Nos 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	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used,</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</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>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>Manufacture in which</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <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> <li>— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 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
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <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> <li>— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 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
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	

(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of 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 heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <p>— Matrices and masters for the production of records</p> <p>— Other</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:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 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>
8525	<p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>
8527	<p>Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>

(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: <ul style="list-style-type: none"> <li>— Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <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> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: <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> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 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

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <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> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 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 in which: — all the materials used are classified within a heading other than that of the product, — 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, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — 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 cc	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)	or (4)
8711 (cont'd)	<ul style="list-style-type: none"> <li>— — Exceeding 50 cc</li>   <li>— Other</li> </ul>	<p>Manufacture:</p> <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <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> <li>— where the value of all the non-originating materials used does not exceed the value of 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> <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 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	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 in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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 Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than 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 No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

(1)	(2)	(3)	or (4)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <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 does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <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 does not exceed the value of 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <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 does not exceed the value of 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	

(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <p>— Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



(1)	(2)	(3)	or (4)
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 Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:  — Parts and accessories  — Other	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 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 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 No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking 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	

(1)	(2)	(3)	or (4)
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: <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> <li>— where the value of all the non-originating materials used does not exceed the value of 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: <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> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <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> <li>— where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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

(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— 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	
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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified in a heading other than that of the product  or  Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product,</li> <li>— all the other materials used are already originating and are classified in a heading other than heading No 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;

(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than 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	
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 motorized, 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	

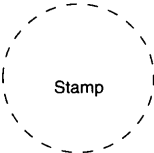
(1)	(2)	(3)	or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of 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 in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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 in which: — all the materials used are classified within a heading other than that of the product, — 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 No 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 in which all the materials used are classified within a heading other than that of the product	

*ANNEX III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A  
MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 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 Member States of the Community and of Slovenia may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number either printed or not, by which it can be identified.

# MOVEMENT CERTIFICATE

(\*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

<b>1. Exporter</b> (name, full address, country)	<h2 style="margin: 0;">EUR. 1</h2> <h2 style="margin: 0;">No A 000.000</h2> <p style="font-size: small; margin: 5px 0;">See notes overleaf before completing this form</p>		
<b>3. Consignee</b> (name, full address, country) (Optional)	<b>2. Certificate used in preferential trade between</b>  ..... <p style="text-align: center;">and</p> ..... <p style="font-size: x-small; text-align: center;">(insert appropriate countries, groups of countries or territories)</p>		
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of package<sup>(1)</sup>; Description of goods</b>		<b>9. Gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)
<b>11. CUSTOMS ENDORSEMENT</b>  Declaration certified Export document <sup>(2)</sup> Form ..... No ..... Customs office ..... Issuing country or territory .....  Date.....  <div style="text-align: center;">  <p>Stamp</p> </div> <div style="text-align: center; margin-top: 20px;">                 .....                  (Signature)             </div>		<b>12. DECLARATION BY THE EXPORTER</b>  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.   Place and date .....   ..... (Signature)	

(\*) Complete only when the regulations of the exporting country or territory require.

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

**NOTES**

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



## APPLICATION FOR A MOVEMENT CERTIFICATE

(\*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

<b>1. Exporter</b> (name, full address, country)	<div style="font-size: 24pt; font-weight: bold; margin-bottom: 5px;">EUR. 1      No A      000.000</div> <p style="font-size: 10pt; margin: 0;">See notes overleaf before completing this form</p>		
<b>3. Consignee</b> (name, full address, country) (Optional)	<div style="border: 2px solid black; padding: 5px;"> <p style="margin: 0;"><b>2. Application for a certificate to be used in preferential trade between</b></p> <p style="text-align: center; margin: 5px 0;">.....</p> <p style="text-align: center; margin: 0 0 5px 0;">and</p> <p style="text-align: center; margin: 5px 0;">.....</p> <p style="text-align: center; font-size: 8pt; margin: 0;">(insert appropriate countries, groups of countries or territories)</p> </div>		
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of packages (*) ; Description of goods</b>	<b>9. Gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)	

**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 (1):

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

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspections 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)

\_\_\_\_\_

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

## ANNEX IV

## 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.

**English version**

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

**Spanish version**

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

**Danish version**

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

**German version**

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

**Greek version**

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

**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>.

**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>.

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization 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 within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

**Portuguese version**

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

**Finnish version**

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

**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.

.....<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 within the meaning of Article 22 of the Protocol, the authorization 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 within the meaning of Article 37 of the Protocol, 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> See Article 21 (5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## PROTOCOL 5

### on mutual assistance between administrative authorities in customs matters

#### Article 1

##### Definitions

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean provisions applicable in the European Community and Slovenia governing the import, export, transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control;
- (b) 'customs duties' shall mean all duties, taxes, fees or other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (c) '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;
- (d) '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;
- (e) 'personal data' shall mean all information relating to an identified or identifiable individual.

#### Article 2

##### Scope

1. The Contracting Parties shall assist each other, within their competences, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authorities, 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 which may enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which are or could be in breach of such legislation.

2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall inform it whether goods imported into the territory of one of the Contracting Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

4. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a special watch is kept on:

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

#### Article 4

##### Spontaneous assistance

The Contracting Parties shall provide each other, 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 constitute, or appear to them to constitute breaches of such legislation and which may be of interest to another Contracting Party;
- new means or methods employed in realizing such operations;
- goods known to be subject to breaches of customs legislation.

*Article 5***Delivery/Notification**

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

- deliver all documents,
- notify all decisions

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

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

1. Requests pursuant to this Protocol shall be made in writing. Documents necessary for the execution of 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 who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out, except in cases provided for in Article 5.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to 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 or, when the latter can not act on its own, the administrative department to which the request has been addressed by this 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.

2. Requests for assistance will be executed in accordance with the laws, rules and other legal instruments of the requested Contracting Party.

3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and 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 breaches of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Officials of a Contracting Party may, with the agreement of the other Contracting Party involved and 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 computerized 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 the sovereignty of Slovenia or of a Member State of the Community which has been asked for assistance under this Protocol; or
- (b) be likely to prejudice public policy, security or other essential interests; or
- (c) involve currency or tax regulations other than regulations concerning customs duties; or
- (d) violate an industrial, commercial or professional secret.

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

3. If assistance is withheld or denied, the decision and the reasons therefore 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 laws of the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Personal data may only be transmitted if the level of personal protection afforded by the legislations of the Contracting Parties is equivalent. The Contracting Parties shall ensure at least a level of protection based on the principles laid down in the Annex to this Protocol.

*Article 11***Use of information**

1. Information obtained 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.

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 supplied that information shall be notified of such use forthwith.

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**

An official of a requested authority may be authorized to appear, within the limitations of the authorization granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of another 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 is to be questioned.

*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 and witnesses and to interpreters and translators who are not public service employees.

*Article 14***Implementation**

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

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

*Article 15***Complementarity**

1. This Protocol shall complement and not impede application of any agreements on mutual assistance which have been concluded or may be between one or more Member States of the European Community and Slovenia. Nor shall it preclude more extensive mutual assistance granted under such agreements.

2. Without prejudice to Article 11, these agreements do not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

## ANNEX

## BASIC PRINCIPLES OF DATA PROTECTION

1. Personal data undergoing automatic processing shall be:
  - (a) obtained and processed fairly and lawfully;
  - (b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
  - (c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
  - (d) accurate and, where necessary, kept up to date;
  - (e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.
2. Personal data revealing racial origin, political opinions or religious or other beliefs, as well as personal data concerning health or sexual life, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.
3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorized destruction or accidental loss as well as against unauthorized access, alteration or dissemination.
4. Any person shall be enabled:
  - (a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
  - (b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
  - (c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic law giving effect to the basic principles set out in principles 1 and 2;
  - (d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs (b) and (c) of this principle is not complied with.
- 5.1. No exception to the provisions under principles 1, 2 and 4 shall be allowed except within the limits defined in this principle.
- 5.2. Derogation from the provisions under principles 1, 2 and 4 shall be allowed when such derogation is provided for by the law of the Contracting Party and constitutes a necessary measure in a democratic society in the interest of:
  - (a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
  - (b) protecting the subject of the data or the rights and freedoms of others.
- 5.3. Restrictions on the exercise of the rights specified in principle 4, paragraphs (b), (c) and (d), may be provided by law with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the subjects of the data.
6. None of the provisions of this Annex shall be interpreted as limiting or otherwise affecting the possibility for a Contracting Party to grant subjects of such data wider measure of protection than that stipulated in this Annex.



**PROTOCOL 6****on concessions with annual limits**

The Parties agree that if the Agreement enters into force after 1 January of a given year, any concessions granted within the limits of annual quantities shall be adjusted pro rata.

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