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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 714/90

of 5 March 1990

concerning the application of Decision No 2/90 of the ACP-EEC Council of Ministers
on transitional measures to be applied from 1 March 1990

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 113 and 235 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Whereas the Third ACP-EEC Convention signed at Lomé on 8 December 1984 expired on 28 February 1990;

Whereas the Fourth ACP-EEC Convention signed at Lomé on 15 December 1989 cannot enter into force on that date;

Whereas the ACP-EEC Committee of Ambassadors has adopted, by virtue of the powers delegated to it by Decision No 1/90 of the ACP-EEC Council of Ministers and Article 291, third paragraph of the Third ACP-EEC Convention, the necessary transitional measures to be applied from 1 March 1990 until the entry into force of the Fourth Convention;

Whereas that Decision should be implemented in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 2/90 of the ACP-EEC Council of Ministers of 27 February 1990 on transitional measures to be applied from 1 March 1990 annexed to this Regulation shall apply in the Community with effect from 1 March 1990 until 28 February 1991 at the latest, without prejudice to the more favourable unilateral provisions to be taken by the Community in respect of imports of agricultural products and certain goods resulting from the processing of agricultural products originating in the ACP States.

The text of the Decision is attached to this Regulation.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 1 March 1990.

It shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 March 1990.

For the Council

The President

G. COLLINS

⁽¹⁾ OJ No C 44, 24. 2. 1990, p. 37.

⁽²⁾ OJ No C 68, 19. 3. 1990.

DECISION No 2/90 OF THE ACP-EEC COUNCIL OF MINISTERS

of 27 February 1990

on transitional measures to be applied from 1 March 1990

THE ACP-EEC COMMITTEE OF AMBASSADORS,

Having regard to the Third ACP-EEC Convention signed at Lomé on 8 December 1984, and in particular the third paragraph of Article 291 thereof,

Having regard to Decision No 1/90 of the ACP-EEC Council of Ministers of 22 February 1990 delegating powers to the ACP-EEC Committee of Ambassadors concerning the adoption of transitional measures on the expiry of the Third ACP-EEC Convention,

Whereas appropriate transitional measures, to apply until entry into force of the Fourth ACP-EEC Convention, signed at Lomé on 15 December 1989, must be adopted to maintain in force the relevant provisions of the Third ACP-EEC Convention or apply in advance certain provisions of the Fourth ACP-EEC Convention,

HAS DECIDED AS FOLLOWS:

Article 1

The following provisions of the Third ACP-EEC Convention and the acts adopted pursuant thereto shall remain applicable after 28 February 1990:

- (a) the general provisions on ACP-EEC cooperation relating to the objectives and guidelines of the Convention in the main areas of cooperation and to the principles governing the instruments of cooperation, appearing in Part One, Chapters 2 and 3;
- (b) the provisions on the areas of cooperation appearing in Part Two;
- (c) subject to the second paragraph of Article 5 of this Decision, the provisions on the system for the stabilization of export earnings appearing in Part Three, Title II, Chapter 1;
- (d) the provisions on mining products appearing in Part Three, Title II, Chapter 3: however, requests for financial assistance under this chapter must be received not later than 31 October 1990;
- (e) the provisions on financial and technical cooperation in Part Three, Title III, and in Annex XXXI;
- (f) the provisions on investment, movements of capital, establishment and services appearing in Part Three, Title IV;
- (g) the provisions on the least-developed, landlocked and island countries appearing in Part Three, Title V;
- (h) the final provisions appearing in Part Five, except Articles 285, 286, 290 and the first and second paragraphs of Article 291;
- (i) the provisions on privileges and immunities appearing in Protocol No 3.

Article 2

1. From 1 March 1990 the following provisions of the Fourth ACP-EEC Convention shall be applied in advance:

- (a) the general provisions on ACP-EEC cooperation relating to the objectives and principles of cooperation and to the institutions appearing in Part One, Chapters 1 and 5, in Part Four and in Protocol No 2;
- (b) the provisions on trade cooperation appearing in Part Three, Title 1;
- (c) Article 364 on the accession of Namibia;
- (d) the provisions on the definition of the concept of 'originating products' and methods of administrative cooperation appearing in Protocol No 1 and the Annexes thereto;
- (e) the provisions on the implementation of Article 178 appearing in Protocol No 4;
- (f) the provisions on bananas appearing in Protocol No 5;
- (g) the provisions on rum appearing in Protocol No 6;
- (h) the provisions on beef and veal appearing in Protocol No 7 and the Annexes thereto;
- (i) the provisions on products within the province of the ECSC Treaty appearing in Protocol No 9.

2. From 1 March 1990 the provisions referred to in paragraph 1 shall apply in relations between the Community and any new ACP State signatory to the Fourth ACP-EEC Convention.

3. The provisions referred to in paragraph 1, points (b), (d), (f), (g), (h) and (i) are reproduced in the Annexes hereto.

Article 3

The Commission on Industrial Cooperation is hereby authorized to exercise the powers necessary to:

- ensure the continued operation of the Centre for the Development of Industry until the entry into force of the Fourth ACP-EEC Convention,
- prepare the entry into force of the new provisions, notably the setting-up of the Executive Board and the Advisory Council provided for in Part Two, Title V.

Article 4

Under the authority of the Committee of Ambassadors, the Subcommittee on Cooperation for Agricultural and Rural Development is hereby authorized to exercise the powers necessary to ensure the continued operation of the Technical Centre for Agricultural and Rural Cooperation until the entry into force of the Fourth ACP-EEC Convention.

Article 5

The implementation of the system for the stabilization of export earnings under the Third ACP-EEC Convention shall continue to be governed by the provisions of that Convention.

Article 156 of the said Convention shall continue to apply, but the period of application shall be extended until the entry into force of the Fourth ACP-EEC Convention.

Article 6

Financial and technical cooperation and the system providing aid for mining projects and programmes under

the Third ACP-EEC Convention shall continue to be implemented as provided for in that Convention.

By way of derogation from Article 178 (2) and Article 205 (3) of the said Convention, the period laid down in those Articles for Sysmin financing, emergency aid and aid for refugees and returnees shall be extended until the entry into force of the Fourth ACP-EEC Convention. Subject to Article 1 (d) of this Decision, the Community is hereby authorized to continue carrying out its commitments under these headings until that date.

Article 7

The ACP States, the Member States of the Community and the Community shall each take whatever measures are necessary to implement this Decision.

Article 8

This Decision shall enter into force on 1 March 1990.

It shall apply until the entry into force of the new provisions concerning the same areas and no later than 28 February 1991, unless it is extended by joint agreement.

Done at Brussels, 27 February 1990.

For the ACP-EEC Council of Ministers

By the ACP-EEC Committee of Ambassadors

The Chairman

J. CAMPBELL

ANNEX I

(FOURTH ACP-EEC CONVENTION)

PART THREE

THE INSTRUMENTS OF ACP-EEC COOPERATION

TITLE I

TRADE COOPERATION

Chapter 1

General trade arrangements

Article 167

1. In the field of trade cooperation, the object of this Convention is to promote trade between the ACP States and the Community, taking account of their respective levels of development, and also between the ACP States themselves.

2. In the pursuit of this objective, particular regard shall be had to securing effective additional advantages for ACP States' trade with the Community and to improving the conditions of access for their products to the market in order to accelerate the growth of their trade and, in particular, of the flow of their exports to the Community and to ensure a better balance in the trade of the Contracting Parties.

3. To this end, the Contracting Parties shall apply the provisions of this Title and the other appropriate measures under Title III of this Part and under Part Two of this Convention.

Article 168

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

2. (a) Products originating in the ACP States:

- listed in Annex II to the Treaty where they come under a common organization of the market within the meaning of Article 40 of the Treaty, or
- subject, on import into the Community, to specific rules introduced as a result of the implementation of the common agricultural policy

shall be imported into the Community, notwithstanding the general arrangements applied in respect of third countries, in accordance with the following provisions:

(i) those products shall be imported free of customs duties for which Community provisions in force at the time of import do not provide, apart from customs duties, for the application of any measure relating to their import;

(ii) for products other than those referred to under (i), the Community shall take the necessary measures to ensure more favourable treatment than that granted to third countries benefiting from the most-favoured-nation clause for the same products.

(b) If, during the application of this Convention, the ACP States request that new lines of agricultural production or agricultural products which are not the subject of specific arrangements when this Convention enters into force should benefit from such arrangements, the Community shall examine these requests in consultation with the ACP States.

(c) Notwithstanding the above, the Community shall, in the context of the special relations and special nature of ACP-EEC cooperation, examine on a case-by-case basis the requests from the ACP States for preferential access for their agricultural products to the Community market and shall notify its decision on these reasoned requests if possible within four months, and in any case not more than six months after the date of their submission.

Within the context of subparagraph (a) (ii), the Community shall take its decisions in particular with reference to concessions granted to developing third countries. It shall take account of the possibilities offered by the off-season market.

(d) The arrangements referred to in subparagraph (a) shall enter into force at the same time as this Convention and shall remain applicable for its duration.

However, if during the application of this Convention, the Community:

- subjects one or more products to common organization of the market or to specific rules introduced as a result of the implementation of the common agricultural policy, it shall

reserve the right to adapt the import treatment for those products originating in the ACP States, following consultations within the Council of Ministers. In such cases, the provisions of subparagraph (a) shall be applicable,

- modifies the common organization of the market in a particular product or the specific rules introduced as a result of the implementation of the common agricultural policy, it shall reserve the right to modify the arrangements laid down for products originating in the ACP States, following consultations within the Council of Ministers. In such cases the Community shall undertake to ensure that products originating in the ACP States continue to enjoy an advantage comparable to that previously enjoyed in relation to products originating in third countries benefiting from the most-favoured-nation clause.

- (e) Where the Community intends to conclude a preferential agreement with third States it shall inform the ACP States thereof. Consultations shall take place where the ACP States so request in order to safeguard their interests.

Article 169

1. The Community shall not apply to imports of products originating in the ACP States any quantitative restrictions or measures having equivalent effect.
2. However, paragraph 1 shall apply without prejudice to the import arrangements for the products referred to in the first indent of Article 168 (2) (a).

The Community shall inform the ACP States when residual quantitative restrictions are eliminated in respect of any of these products.

Article 170

1. Article 169 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 and plants, the protection of national treasures possessing artistic, historic or archaeological value or the protection of industrial and commercial property.
2. Such prohibitions or restrictions shall in no case constitute a means of arbitrary discrimination or a disguised restriction of trade generally.

In cases where implementation of the measures referred to in paragraph 1 affects the interests of one or more ACP States, consultations shall be held at the request of the latter, in accordance with the second paragraph of Article 12, with a view to reaching a satisfactory solution.

3. Provisions on the movement of hazardous and radioactive waste are set out in Part Two, Title I of this Convention.

Article 171

The treatment applied to imports of products originating in the ACP States may not be more favourable than that applied to trade among the Member States of the Community.

Article 172

Where new measures or measures stipulated in programmes adopted by the Community for the approximation of laws and regulations in order to facilitate the movement of goods are likely to affect the interests of one or more ACP States, the Community shall, prior to adopting such measures, inform the ACP States thereof through the Council of Ministers.

In order to enable the Community to take into consideration the interests of the ACP State concerned, consultations shall be held at the request of the latter in accordance with Article 12, second paragraph, with a view to reaching a satisfactory solution.

Article 173

1. Where existing Community rules or regulations adopted in order to facilitate the movement of goods affect the interests of one or more ACP States or where these interests are affected by the interpretation, application or administration of such rules or regulations, consultations shall be held at the request of the ACP States concerned with a view to reaching a satisfactory solution.
2. With a view to finding a satisfactory solution, the ACP States may also bring up within the Council of Ministers any other problems relating to the movement of goods which might result from measures taken or envisaged by the Member States.
3. The relevant institutions of the Community shall, to the greatest possible extent, inform the Council of Ministers of such measures in order to ensure effective consultations.

Article 174

1. In view of their present development needs, the ACP States shall not be required for the duration of this Convention to assume, in respect of imports of products originating in the Community, obligations corresponding to the commitment entered into by the Community under this Chapter in respect of imports of the products originating in the ACP States.
2. (a) In their trade with the Community, the ACP States shall not discriminate among the Member States and shall grant to the Community treatment no less favourable than most-favoured-nation treatment.

- (b) Notwithstanding specific provisions of this Convention, the Community shall not discriminate between ACP States in the field of trade.
- (c) The most-favoured-nation treatment referred to in subparagraph (a) shall not apply in respect of trade or economic relations between ACP States or between one or more ACP States and other developing countries.

Article 175

Unless it has already done so under earlier ACP-EEC Conventions, each Contracting Party shall communicate its customs tariff to the Council of Ministers within three months of the entry into force of this Convention. Each Contracting Party shall also communicate any subsequent amendments to its tariff as and when they come into force.

Article 176

1. The concept of 'originating products' for the purposes of implementing this Chapter, and the methods of administrative cooperation relating thereto, are defined in Protocol No 1.
2. The Council of Ministers may adopt any amendment to Protocol No 1.
3. Where the concept of 'originating products' has not yet been defined for a given product pursuant to paragraphs 1 or 2, each Contracting Party shall continue to apply its own rules.

Article 177

1. Should application of this Chapter result in serious disturbances in a sector of the economy of the Community or of one or more of the Member States, or jeopardize their external financial stability, or if difficulties arise which may result in a deterioration thereof, the Community may take, or may authorize the Member State concerned to take, safeguard measures. These measures, their duration and their methods of application shall be notified immediately to the Council of Ministers.
2. The Community and its Member States undertake not to use other means for protectionist purposes or to hamper structural development. The Community will refrain from using safeguard measures having the same effect.
3. Safeguard measures shall be restricted to those which would least disturb trade between the Contracting Parties in implementing the objectives of this Convention

and must not exceed the scope of what is strictly necessary to remedy the difficulties that have arisen.

4. When applied, safeguard measures shall take account of the existing level of the ACP exports concerned to the Community and their potential for development.

Article 178

1. Prior consultations shall take place concerning the application of the safeguard clause, both when such measures are first adopted and when they are extended. The Community shall provide the ACP States with all the information required for such consultations and shall provide the data from which to determine to what extent imports from an ACP State or ACP States of a specific product have caused the effects referred to in Article 177 (1).
2. Where consultations have taken place, safeguard measures, or arrangements jointly agreed upon by the ACP States concerned and the Community, shall enter into force thereafter.
3. However, the prior consultations provided for in paragraphs 1 and 2 shall not prevent any immediate decisions which the Community or its Member States, in accordance with Article 177 (1), might take where special factors have necessitated such decisions.
4. In order to facilitate the examination of factors that may cause market disturbances, a mechanism shall be instituted for the statistical surveillance of certain ACP exports to the Community.
5. The Contracting Parties undertake to hold regular consultations with a view to finding satisfactory solutions to problems which might result from the application of the safeguard clause.
6. The prior consultations as well as the regular consultations and the surveillance mechanism referred to in paragraphs 1 to 5 shall be implemented in accordance with Protocol No 4.

Article 179

The Council of Ministers shall, at the request of any Contracting Party concerned, consider the economic and social effects of the application of the safeguard clause.

Article 180

When safeguard measures are being taken, modified or removed, particular attention shall be paid to the interests of the least-developed, landlocked and island ACP States.

Article 181

In order to ensure the effective implementation of this Convention in the field of trade and customs cooperation, the Contracting Parties agree to inform and consult each other.

In addition to the cases for which consultations are specifically provided for in Articles 167 to 180, consultations shall also take place, at the request of the Community or of the ACP States, and in accordance with the conditions provided for in the procedural rules in Article 12, particularly in the following cases:

- (1) where Contracting Parties intend to take any trade measures affecting the interests of one or more Contracting Parties under this Convention, they shall inform the Council of Ministers thereof. Consultations shall take place, where the Contracting Parties concerned so request, in order to take account of their respective interests;
- (2) if, during the application of this Convention, the ACP States consider that agricultural products covered by Article 168 (2) (a) other than those subject to special treatment should benefit from such treatment, consultations may take place within the Council of Ministers;
- (3) where a Contracting Party considers that obstacles to the movement of goods arise as a result of the existing rules of another Contracting Party or the interpretation, application or administration thereof;
- (4) where the Community or the Member States take safeguard measures in accordance with Article 177, consultations on these measures may take place within the Council of Ministers, where the Contracting Parties concerned so request, notably with a view to ensuring compliance with Article 177 (3).

Such consultations must be completed within three months.

*Chapter 2***Special undertakings on rum and bananas***Article 182*

Until the entry into force of a common organization of the market in spirits and notwithstanding Article 167 (1), entry into the Community of products of subheadings

2208 40 10, 2208 40 90, 2208 90 11 and 2208 90 19 of the combined nomenclature — rum, arrack, taffia — originating in the ACP States shall be governed by Protocol No 6.

Article 183

In order to permit the improvement of the conditions under which bananas originating in the ACP States are produced and marketed, the Contracting Parties hereby agree to the objectives set out in Protocol No 5.

Article 184

This Chapter and Protocols Nos 5 and 6 shall not apply to relations between the ACP States and the French overseas departments.

*Chapter 3***Trade in services***Article 185*

1. The Contracting Parties recognize the importance of trade in services for the development of the ACP States' economies, on account of the increasing role of services in international trade and their considerable growth potential.

2. The ACP States and the Community recognize that the long-term aim in this area is a progressive liberalization of trade in services, with due respect for national policy objectives, and taking due account of the level of development of ACP States.

3. The ACP States and the Community recognize further that it will be opportune and necessary to develop cooperation in this sector when the outcome of current multilateral trade negotiations is known.

4. Therefore, the Contracting Parties will negotiate amendments or further elaboration of this Convention to take account, and to take advantage, of the outcome of the multilateral trade negotiations in the GATT.

5. Following the negotiations referred to in paragraph 4, which will take place within the framework of the Council of Ministers, the Council of Ministers may adopt any amendment to this Chapter.

ANNEX II

FOURTH ACP-EEC CONVENTION

PROTOCOL No 1

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

TITLE I

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 1

Origin criteria

For the purpose of implementing the trade cooperation provisions of the Convention, a product shall be considered to be originating in the ACP States if it has been either wholly obtained or sufficiently worked or processed in the ACP States.

Article 2

Wholly obtained products

1. The following shall be considered as wholly obtained either in the ACP States, or in the Community, or in the countries and territories defined in Annex III, hereinafter referred to as the 'OCT':

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) products of sea fishing and other products taken from the sea 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;
- (i) waste and scrap resulting from manufacturing operations conducted therein;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The term 'their vessels' in paragraph 1 (f) shall apply only to vessels:

- which are registered or recorded in a Member State, in an ACP State, or in an OCT,

- which sail under the flag of a Member State, of an ACP State, or of an OCT,

- which are owned to an extent of at least 50 % by nationals of States party to the Convention, or of an OCT, or by a company with its head office in one of these States or OCT, 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 States party to the Convention or of an OCT and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to States party to the Convention or to public bodies or nationals of such States, or of an OCT,

- of which at least 50 % of the crew, master and officers included, are nationals of States party to the Convention, or of an OCT.

3. Notwithstanding the provisions of paragraph 2, where an ACP State offers the Community the opportunity to negotiate a fisheries agreement and the Community does not accept this offer, the ACP State concerned may charter or lease third country vessels to undertake fisheries activities in its exclusive economic zone and request that such vessels be treated as 'their vessels' under the provisions of this Article.

The Community will recognize vessels chartered or leased by the ACP State as 'their vessels' under the following conditions:

- that the Community has not availed itself of the opportunity to negotiate a fisheries agreement with the ACP State concerned,
- that at least 50 % of the crew, master and officers included, are nationals of States party to the Convention, or of an OCT,

- that the charter or lease contract has been accepted by the Commission as providing adequate opportunities for developing the capacity of the ACP State to fish on its own account and in particular as conferring on the ACP State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

4. The terms 'ACP State', 'the Community' and 'OCT' shall also cover their territorial waters.

Sea-going vessels, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the ACP States, the Community or the OCT to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 3

Sufficiently processed products

1. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The expressions 'chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as 'the harmonized system').

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

- (a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in an ACP State, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the customs value of third-country materials imported into the Community, the ACP States or the OCT.
- (b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import 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 territory concerned.

Where the value of the originating materials used needs to be established, the first subparagraph of (b) shall be applied *mutatis mutandis*.

- (c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.
- (d) 'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- (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 consignments;
- (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) (i) simple mixing of products of the same kind where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in an ACP State, in the Community or in the OCT;
- (ii) simple mixing of products of different kinds unless one or more components of the mixture meet the conditions laid down in this Protocol to enable them to be considered as originating either in an ACP State, in the Community, or in the OCT and provided that such components contribute in determining the essential characteristics of the finished product;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 4

Neutral elements

In order to determine whether goods originate in an ACP State, the Community or one of the OCT, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools

used to obtain such goods or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

Article 5

Value tolerance

Notwithstanding the provisions of Article 3 (1) and (2), non-originating materials may be used in the manufacture of a given product, provided their total value does not exceed 10 % of ex-works price of the final product and subject to the conditions laid down in Note 4.4 in Annex I.

Article 6

Cumulation

1. For the purpose of implementing this Title, the ACP States shall be considered as being one territory.
2. When products wholly obtained in the Community or in the OCT undergo working or processing in the ACP States, they shall be considered as having been wholly obtained in the ACP States.
3. Working and processing carried out in the Community or in the OCT shall be considered as having been carried out in the ACP States, when the materials undergo working or processing in the ACP States.
4. Paragraphs 2 and 3 apply to any working or processing carried out in the ACP States, including the operations listed in Article 3 (3).

Article 7

Allocation of origin

Originating products made up of materials wholly obtained or sufficiently processed in two or more ACP States shall be considered as products originating in the ACP State where the last working or processing took place, provided this working or processing exceeded the insufficient operations listed in Article 3 (3) (a), (b), (c) and (d) or a combination thereof.

Article 8

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 are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 9

Sets

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

Article 10

Direct transport

1. The preferential treatment provided for under the trade cooperation provisions of the Convention applies only to products or materials which are transported between the territory of the ACP States, of the Community or of the OCT without entering any other territory. However, goods constituting one single consignment may be transported through territory other than that of the ACP States or the Community or the OCT, with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.
2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:
 - (a) a through bill of lading issued in the exporting beneficiary country covering the passage through the country of transit;
 - (b) or a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,
 - certifying the conditions under which the goods remained in the transit country;
 - (c) or failing these, any substantiating documents.

Article 11

Territorial requirement

The conditions set out in this Title relative to the acquisition of originating status must be fulfilled without interruption in the Community, the ACP States or the OCT.

If originating goods exported from the Community, the ACP States or the OCT to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

TITLE II

PROOF OF ORIGIN

Article 12

Movement certificate EUR. 1

1. Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR. 1, a specimen of which appears in Annex IV to this Protocol.

2. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Convention.

3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, a specimen of which appears in Annex IV to this Protocol, which shall be completed in accordance with this Protocol.

Applications for movement certificates EUR. 1 must be preserved for at least three years by customs authorities of the exporting country.

4. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR. 1.

5. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

6. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting ACP State, if the goods can be considered 'originating products' within the meaning of this Protocol.

7. For the purpose of verifying whether the conditions stated in paragraph 6 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms

referred to in paragraph 1 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. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

10. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting ACP State when the products to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

Article 13

Issue of EUR. 1 retrospectively

1. In exceptional circumstances a movement certificate EUR. 1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.

2. For the implementation of paragraph 1, the exporter must in the application:

- indicate the place and date of export of the products to which the certificate relates,
- certify that no movement certificate EUR. 1 was issued at the time of export of the products in question, and state the reasons.

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.

Certificates issued retrospectively must be endorsed with one of the following phrases: 'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΨΥΤΕΡΩΝ', 'ISSUED RETROSPECTIVELY', 'DELIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI'.

Article 14

Issue of a duplicate EUR. 1

In the event of the 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.

The duplicate issued in this way must be endorsed with one of the following words: 'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'SEGUNDA VIA'.

Article 15

Replacement of certificates

It shall at any time be possible to replace one or more movement certificates EUR. 1 by one or more other movement certificates EUR. 1 provided that this is done at the customs office where the goods are located.

Article 16

Validity of movement certificates EUR. 1

1. A movement certificate EUR. 1 must be submitted, within 10 months of the date of issue by the customs authorities of the exporting ACP State, to the customs authorities of the importing State where the products are entered.

2. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

Article 17

Transit procedure

When the products enter an ACP State or OCT other than the country of origin, a further period of validity of 10 months shall commence on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate EUR. 1:

- the word 'transit',
- the name of the country of transit,
- the official stamp, a specimen of which had been made available to the Commission, in conformity with Article 25,
- the date of the endorsements.

Article 18

Exhibitions

1. Products sent from an ACP State for exhibition in a country other than an ACP State, a Member State or

an OCT and sold after the exhibition for importation into the Community shall benefit on importation from the provisions of the Convention on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in an ACP State and provided that it is shown to the satisfaction of the customs authorities of the importing State that:

- (a) an exporter has consigned these products from an ACP State 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 someone in the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR. 1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and 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.

Article 19

Submission of certificates

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They 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 Convention.

Article 20

Importation by instalments

Where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

*Article 21***Form EUR. 2**

1. Notwithstanding Article 12, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed ECU 2 820 per consignment, is given by a form EUR. 2, of which a specimen appears in Annex V to this Protocol, which shall be completed by the exporter.

2. Up to and including 30 April 1991 the ecu to be used in any given national currency of a Member State of the Community shall be the equivalent in that national currency of the ecu as at 1 October 1988. For each successive period of two years it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

3. Revised amounts replacing the amounts expressed in ecus above and in Article 22 (2) may be introduced by the Community at the beginning of any successive two-year period if necessary and shall be notified by the Community to the Customs Cooperation Committee not later than one month before they shall come into force. These amounts shall be, in any event, such as to ensure that the value of the limits as expressed in the currency of any Member State shall not decline.

4. If the products are invoiced in the currency of another Member State of the Community, the importing State shall recognize the amount notified by the State concerned.

5. A form EUR. 2 shall be completed for each postal consignment. After completing and signing the form, the exporter shall, in the case of consignments by parcel post, attach the form to the dispatch note. In the case of consignment by letter post, the exporter shall insert the form inside the package.

6. These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

*Article 22***Exemptions from proof of origin**

1. Products sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR. 1 or the completion of form EUR. 2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

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.

Furthermore, the total value of these products must not exceed ECU 200 in the case of small packages or ECU 565 in the case of the contents of travellers' personal luggage.

*Article 23***Information procedure for cumulation purposes**

1. When Article 6 is applied, for the issue of a movement certificate EUR. 1, the competent customs office in the ACP State requested to issue the certificate for products in the manufacture of which materials coming from other ACP States, the Community or the OCT are used, shall take into consideration the declaration, a specimen of which appears in Annex VI A or B, given by the exporter in the State or OCT from which it came, either on the commercial invoice applicable to these materials, or on a supporting document to that invoice.

2. A separate supplier's declaration shall be given by the supplier for each consignment of materials on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

3. For materials having obtained preferential originating status, the suppliers' declarations shall be given in the form prescribed in Annex VI A.

4. For materials which have undergone working or processing in the ACP States, the OCT or the Community without having obtained preferential originating status, the suppliers' declarations shall be given in the form prescribed in Annex VI B.

5. The supplier's declaration may be made out on a pre-printed form.

6. The suppliers' declaration shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

7. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Articles 20 and 21 of Protocol 1 to the Third ACP-EEC Convention shall remain valid.

Article 24

Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR. 1, in the form EUR. 2 or in the layout of the supplier's declaration referred to in Article 23 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the materials shall not *ipso facto* render the document null and void if it is duly established that movement certificate EUR. 1, the form EUR. 2 or the suppliers' declaration does correspond to the goods submitted.

TITLE III

METHODS OF ADMINISTRATIVE COOPERATION

Article 25

Communication of stamps

The ACP States shall send to the Commission specimens of the stamps used together with the addresses of the customs authorities competent to issue movement certificates EUR. 1 and carry out the subsequent verification of movement certificates EUR. 1 and forms EUR. 2.

Movement certificates EUR. 1 and forms EUR. 2 shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission.

The Commission shall send this information to the customs authorities of the Member States.

Movement certificates EUR. 1 and forms EUR. 2 presented to the customs authorities of the importing State before this date shall be accepted in conformity with the Community legislation.

Article 26

Verification of movement certificates EUR. 1 and of forms EUR. 2

1. Subsequent verification of movement certificates EUR. 1 and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. In order to ensure the proper application of this Protocol, the Member States, the OCT and the ACP States shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR. 1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR. 2 and the authenticity and accuracy of the information certificates referred to in Article 27 (2).

The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various ACP States, Member States or OCT concerned.

3. If the customs authorities of the importing State decide to suspend execution of the provisions of the Convention while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

4. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR. 1 or form EUR. 2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an inquiry. The relevant commercial documents, or a copy thereof, shall be attached to the certificate EUR. 1 or form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

5. The customs authorities of the importing State shall be informed of the results of the verification within six months. These results must be such as to make it possible to determine whether the disputed movement certificate EUR. 1 or form EUR. 2 applied to the products actually exported, and whether these products can, in fact, qualify for the application of the preferential arrangements.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the ACP State on its own initiative or at the request of the Community shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the ACP State concerned may invite the participation of the Community in these enquiries.

Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be

accepted as originating products under Protocol No 1 only after the completion of such aspects of administrative cooperation set down in the Protocol which may have been activated, including in particular the verification procedure.

7. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or those which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Cooperation Committee provided for in Article 30.

8. In all cases, the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

Article 27

Verification of suppliers' declarations

1. Verification of suppliers' declarations may be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VII to this Protocol. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least two years.

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible. The results must be such as to indicate positively whether the declaration concerning the status of the materials is correct.

4. For the purpose of verification, suppliers shall keep for not less than two years a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials.

5. The customs authorities in the State where the supplier's declaration is established shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.

6. Any movement certificate EUR. 1 or form EUR. 2 issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

7. The procedure laid down in Article 26 (7) shall apply in case of any disputes concerning suppliers' declarations or information certificates.

Article 28

Penalties

Penalties shall be imposed on any person who, in order to enable products to be accepted as eligible for preferential treatment, draws up or causes to be drawn up either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR. 1 or a form EUR. 2 containing incorrect particulars.

Article 29

Free zones

The ACP States shall take all necessary steps to ensure that goods traded under cover of a movement certificate EUR. 1 or of a supplier's declaration and which in the course of transport use a free zone situated in their territory are not replaced by other goods and that they do not undergo handling other than operations designed to preserve them in good condition.

Article 30

Customs Cooperation Committee

1. A Customs Cooperation Committee, hereinafter referred to as 'the Committee', shall be set up and charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall examine regularly the effect on the ACP States and in particular on the least-developed ACP States of application of the rules of origin and shall recommend to the Council of Ministers appropriate measures.

3. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 31.

4. The Committee shall meet regularly, in particular to prepare the decisions of the Council of Ministers pursuant to Article 34.

5. The Committee shall be composed on the one hand of experts from the Member States and of Commission officials responsible for customs questions, and on the other hand of experts representing the ACP States and of officials of regional groupings of the ACP States who are responsible for customs questions. The Committee may call upon appropriate expertise where necessary.

Article 31

Derogations

1. Derogations from this Protocol may be adopted by the Committee where the development of existing industries or the creation of new industries justifies them.

The ACP State or States concerned shall, either before or when the ACP States submit the matter to the Committee, notify the Community of its request for a derogation together with the reasons for the request in accordance with paragraph 2.

The Community shall respond positively to all the ACP requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established Community industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the ACP State making the request shall, by means of the form given in Annex IX to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in ACP States, the Community or the OCT, or which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules shall apply to any requests for extension.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the ACP State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an ACP State to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment

programme would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition when a request for derogation concerns a least-developed or an island ACP State, its examination shall be carried out with a favourable bias having particular regard to:

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the ACP State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more ACP States have special relations, provided that satisfactory administrative cooperation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the ACP State or States concerned is at least 45 % of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

8. Derogations shall be automatically granted to requests concerning canned tuna, within an annual quota of 1 500 tonnes in the period from the coming into force of the Convention to 31 December 1992, and of 2 500 tonnes per year from 1 January 1993.

Applications for such derogations shall be submitted by the ACP States in accordance with the abovementioned quota to the Committee, which shall put them into force by means of a decision. Above this quota the procedure set out in paragraphs 1 to 7 applies.

9. The Committee shall take steps necessary to ensure that a decision is reached as quickly as possible, and in any case not later than 60 working days after the request is received by the EEC co-chairman of the Committee. If the Community does not inform the ACP States of its position on the request within this period, the request shall be deemed to have been accepted. In the event of a decision not being taken by the Committee, the Committee of Ambassadors shall be called upon to decide within one month of the date on which the matter is referred to it.

10. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the ACP State or States concerned submit, three months before the end of each period, proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 9. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of the derogation or any other condition previously laid down.

TITLE IV

CANARY ISLANDS, CEUTA AND MELILLA

Article 32

Special conditions

- The term 'Community' used in this Protocol shall not cover the Canary Islands, Ceuta and Melilla. The term 'products originating in the Community' shall not cover products originating in the Canary Islands, Ceuta and Melilla.
- The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in the ACP States when imported into the Canary Islands, Ceuta and Melilla.
- Where products wholly obtained in the Canary Islands, Ceuta, Melilla, the OCT or the Community undergo working and processing in the ACP States, they shall be considered as having been wholly obtained in the ACP States.
- Working or processing carried out in the Canary Islands, Ceuta, Melilla, the OCT or the Community shall be considered as having been carried out in the ACP States, when materials undergo further working or processing in the ACP States.

5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 3 (3) (a), (b), (c) and (d) shall not be considered as working or processing.

6. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

TITLE V

FINAL PROVISIONS

Article 33

Petroleum products

The products set out in Annex VIII shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply, *mutatis mutandis*, to these products.

Article 34

Revision of rules of origin

In accordance with Article 176 of the Convention, the Council of Ministers shall examine annually, or whenever the ACP States or the Community so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.

The Council of Ministers shall take into account among other elements the effects on the rules of origin of technological developments.

The decisions taken shall be implemented as soon as possible.

Article 35

Requests for derogations

The Contracting Parties undertake to examine in an appropriate institutional framework, from the date of the signature of the Convention, any applications for derogations from this Protocol, with a view to allowing them to enter into force at the same date as the Convention.

Article 36

Annexes

The Annexes to this Protocol shall form an integral part thereof.

Article 37

Implementation of the Protocol

The Community and the ACP States shall each take the steps necessary to implement this Protocol.

ANNEX I

NOTES

Foreword

These notes shall apply where appropriate to all products manufactured using non-originating materials even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 3 (1).

Note 1:

- 1.1. 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 column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. 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 rule in column 3 applies 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.
- 1.3. 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 rule in column 3.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.
- 2.4. The term 'goods' covers both 'materials' and 'products'.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. 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. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example (¹), 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 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 3 (3).
- 3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of rule 3 of the general rules for the interpretation of the harmonized system, the unit of qualification shall be determined in respect of each item in the set in the case of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- 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;
- 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 origin rules;
- where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Note 4:

- 4.1. 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 origin. Thus if a rule says 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.
- 4.2. 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.

For example (¹), the rule for fabrics says 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; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

(¹) This example is given for the purpose of explanation only. It is not legally binding.

For example ⁽¹⁾, the rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When 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.

For example ⁽¹⁾, the rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

For example ⁽¹⁾, in the case of an article 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.

See also Note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. 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.

This note also applies to the value tolerance provided for in Article 5.

Note 5:

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. 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.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6:

- 6.1. In the case of the products classified in those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).

⁽¹⁾ This example is given for the purpose of explanation only. It is not legally binding.

- 6.2. However, this tolerance 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,
- artificial man-made staple fibres.

For example (1), 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 the use of non-originating chemical materials) may be used up to a weight of 10 % of the yarn.

For example (1), 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, non-originating synthetic yarn that does not satisfy the origin rules (which require the use of non-originating man-made staple fibres not carded or combed or otherwise prepared for spinning), or non-originating woollen yarn that does not satisfy the origin rules (which require the use of non-originating natural fibres), or a combination of the two may be used up to a weight of 10 % of the fabric.

For example (1), 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.

For example (1), 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.

For example (1), a carpet with tufts made both from artificial yarns and tufts made from 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 taken together does not exceed 10 % of the weight 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.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics 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 films of plastic film, this tolerance is 30 % in respect of this strip.

(1) This example is given for the purpose of explanation only. It is not legally binding.

Note 7:

- 7.1. In the case of those textile products which are marked in the list by a footnote referring to this introductory note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example ⁽¹⁾, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

⁽¹⁾ This example is given for the purpose of explanation only. It is not legally binding.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of heading Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407

(1)	(2)	(3)
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: — Containing added sugar — Other	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and 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

(1)	(2)	(3)
1501	<p>Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:</p> <ul style="list-style-type: none"> — Fats from bones or waste — Other 	<p>Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506</p> <p>Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207</p>
1502	<p>Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:</p> <ul style="list-style-type: none"> — Fats from bones or waste — Other 	<p>Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the animal materials of Chapter 2 used must already be originating</p>
1504	<p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> — Solid fractions of fish oils and fats and oils of marine mammals — Other 	<p>Manufacture from materials of any heading including other materials of heading No 1504</p> <p>Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating</p>
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> — Solid fractions — Other 	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the animal materials of Chapter 2 used must already be originating</p>
ex 1507 to 1515	<p>Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> — Solid fractions, except for that of Jojoba oil — Other, except for: <ul style="list-style-type: none"> — Tung oil; myrtle wax and Japan wax — Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption 	<p>Manufacture from other materials of heading Nos 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must already be originating</p>
ex 1516	Animal or vegetable fats and oils and their fractions; re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating

(1)	(2)	(3)
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
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	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> — Chemically pure maltose and fructose — Other sugars in solid form, flavoured or coloured — Other 	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>
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
1704	Sugar confectionery (including white chocolate), not containing cocos	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product

(1)	(2)	(3)
1901	<p>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:</p> <p>— Malt extract</p> <p>— Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p>	<p>Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating</p>
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</p> <p>— Not containing cocoa</p> <p>— Containing cocoa</p>	<p>Manufacture in which:</p> <p>— all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and</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>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
1905	<p>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</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>
2001	<p>Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</p>	<p>Manufacture in which all the fruit, nuts or vegetables used must already be originating</p>
2002	<p>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</p>	<p>Manufacture in which all the tomatoes used must already be originating</p>
2003	<p>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid</p>	<p>Manufacture in which all the mushrooms or truffles used must already be originating</p>
2004 and 2005	<p>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen</p>	<p>Manufacture in which all the vegetables used must already be originating</p>

(1)	(2)	(3)
2006	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
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 the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
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:	
	— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must already be originating
	— Nuts, not containing added sugar or spirits	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
	— Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	— Prepared mustard	Manufacture from mustard flour or meal
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
	— Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating

(1)	(2)	(3)
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	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205 ex 2207, ex 2208 and ex 2209	The following, containing grape materials: Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product
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 already be originating
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 already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
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
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 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 stones, 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

(1)	(2)	(3)
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 in 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
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	These are Annex VIII products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex VIII products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	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
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
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 Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	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
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex VIII products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex VIII products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	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
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
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	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

(1)	(2)	(3)
ex 2932 (cont'd)	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	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
2934	Other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of heading Nos 2832, 2933 and 2934 used may not exceed 20 % of the ex works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	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; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	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
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 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
	— Other:	
	— Human blood	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
	— Animal blood prepared for therapeutic or prophylactic uses	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
	— Blood fractions other than antisera, haemoglobin and serum globulin	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
	— Haemoglobin, blood globulin and serum globulin	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
	— Other	

(1)	(2)	(3)
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	Manufacture in which: <ul style="list-style-type: none"> — 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, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 31	Fertilizers except for heading Nos ex 3103 and ex 3105, for which the rules are set out below	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.
ex 3103	Crushed and powdered calcined natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus 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: <ul style="list-style-type: none"> — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> — 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, and — the value of all the materials used does not exceed 50 % 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 heading Nos ex 3201 and 3205, for which the rules are set out below	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.
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	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.
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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' (*) within 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

(*) 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 within another heading in Chapter 32.

(*) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(1)	(2)	(3)
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 heading Nos ex 3403 and 3404, for which the position is set out below	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
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex VIII products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other	These are Annex VIII products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	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
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture 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
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	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

(1)	(2)	(3)
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	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	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.
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	<p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: <ul style="list-style-type: none"> — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water insoluble salts and their esters — Sorbitol other than that of heading No 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas 	<p>These are Annex VIII products</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>

(1)	(2)	(3)
3808 to 3814 3818 to 3820 3822 and 3823 (cont'd)	<ul style="list-style-type: none"> — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic: <ul style="list-style-type: none"> — Addition homopolymerization products — Other 	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product ⁽¹⁾ Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product ⁽¹⁾
3916 to 3921	Semi-manufactures of plastics: <ul style="list-style-type: none"> — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: <ul style="list-style-type: none"> — Addition homopolymerization products — Other 	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex works price of the product Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product ⁽¹⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product ⁽¹⁾
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
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	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

⁽¹⁾ In the case of products composed of materials classified within both 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.

(1)	(2)	(3)
ex 4102 4104 to 4107 4109	Raw skins of sheep or lambs, without wool on Leather, without hair or wool other than leather of heading No 4108 or 4109 Patent leather and patent laminated leather; metallized leather	Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product
ex 4302 4303	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other Articles of apparel, clothing accessories and other articles of furskin	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302
ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413 ex 4415 ex 4416 ex 4418 ex 4421	Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed 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 — Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood — Builders' joinery and carpentry of wood — Beadings and mouldings Match splints; wooden pegs or pins for footwear	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding Manufacture from wood of any heading except drawn wood of heading No 4409

(1)	(2)	(3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501
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	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
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"> — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other 	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product Manufacture from materials not classified within heading No 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from (1): <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
ex Chapter 50 to Chapter 55 (cont'd)	<p>Woven fabrics:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn (1)</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper <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>
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below</p> <p>5602</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> — Needleloom felt — Other <p>5604</p> <p>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:</p> <ul style="list-style-type: none"> — Rubber thread and cord, textile covered 	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — 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 that their value does not exceed 40 % of the ex works price of the product <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p>

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
5604 (cont'd)	— Other	Manufacture from ⁽¹⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
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 ⁽¹⁾ : — 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 ⁽¹⁾ : — 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 — Other	Manufacture from ⁽¹⁾ : — 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 that their value does not exceed 40 % of the ex works price of the product Manufacture from ⁽¹⁾ : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from ⁽¹⁾ : — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <ul style="list-style-type: none"> — Combined with rubber thread — Other 	<p>Manufacture from single yarn (*)</p> <p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least a 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>
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> — Containing not more than 90 % by weight of textile materials — Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
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 (*)
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> — Impregnated, coated, covered or laminated with rubber, plastics or other materials 	Manufacture from yarn

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
5905 (cont'd)	— Other	Manufacture from (1): — coir yarn, — 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 finishing operation (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 (1): — 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 backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — Other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>— Other</p>	<p>Manufacture from yarn (1)</p> <p>Manufacture from (2):</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>ex Chapter 62</p> <p>ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217</p> <p>ex 6210 ex 6216 and ex 6217</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below</p> <p>Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminized polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from yarn (1)</p> <p>Manufacture from yarn (1)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from yarn (1)</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from unbleached single yarn (1) (2)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from unbleached single yarn (1) (2)</p>
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:</p> <p>— Of felt, of non-wovens</p> <p>— Other:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from (2):</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn (2)</p> <p>or</p> <p>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</p> <p>Manufacture from unbleached single yarn (2)</p>

(1) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(2) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn
ex 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 ⁽²⁾
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
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾
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 ⁽²⁾
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
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
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)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁽²⁾ See Introductory Note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
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
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product or 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
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form (All)	Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 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

(1)	(2)	(3)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 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 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; 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 No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7203
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material 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 No 7206, 7207, 7218 or 7224
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 frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture 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-chains	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 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product

(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601 and 7602; the rule for heading No ex 7601 is set out below	<p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7601	<ul style="list-style-type: none"> — Aluminium alloys — 'Super-pure' aluminium (ISO No Al 99.99) 	<p>Manufacture from aluminium, not alloyed, or waste and scrap</p> <p>Manufacture from aluminium, not alloyed (ISO No Al 99,8)</p>
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> — Refined lead — Other 	<p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p>
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used

(1)	(2)	(3)
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
8001	Unwrought tin	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p>
ex Chapter 81	Other base metals, wrought; articles thereof	<p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product</p>
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	<p>Manufacture in which all the materials used are classified in 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</p>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used</p>
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used</p>
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used</p>

(1)	(2)	(3)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in 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	<p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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); superheated water boilers	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % 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 in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 10 % 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
8411	Turbo-jets, turbo-propellers and other gas turbines	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex-works price of the product

(1)	(2)	(3)
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for the wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 10 % of the ex works price of the product

(1)	(2)	(3)
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, temping machines and road rollers:</p> <ul style="list-style-type: none"> — Road rollers — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8430	<p>Other moving, grading, levelling, scraping, excavating, temping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 10 % of the ex works price of the product
ex 8431	<p>Parts for road rollers</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
8439	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8441	<p>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8444 to 8447	<p>Machines of these headings for use in the textile industry</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 8448	<p>Auxiliary machinery for use with machines for heading Nos 8444 and 8445</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>
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> <ul style="list-style-type: none"> — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	<p>Manufacture:</p> <ul style="list-style-type: none"> — 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 of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating

(1)	(2)	(3)
8452 (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
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:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	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	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8501, 8502, ex 8522, 8523 to 8529, 8535 to 8537, 8542, 8544 to 8548</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
ex 8522	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	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
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, and</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>
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<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, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	<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, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	<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, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>

(1)	(2)	(3)
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 10 % of the ex works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial 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 material 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	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)
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 87	<p>Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8709 to 8711, ex 8712, 8715 and 8716</p>	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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product

(1)	(2)	(3)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product
8804	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto: <ul style="list-style-type: none"> — Rotachutes — Other 	Manufacture from materials of any heading including other materials of heading No 8804 Manufacture in which the value of all the materials of heading No 8804 used does not exceed 10 % of the ex works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % 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
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9006, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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

(1)	(2)	(3)
ex 9006	<p>Photographic (other than cinematographic) cameras, other than the following:</p> <ul style="list-style-type: none"> — Cameras of a kind used for preparing printing plates or cylinders — Cameras of a kind used for recording documents on microfilm, microfiche or other microforms — Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes — Instant print cameras — Other cameras: <ul style="list-style-type: none"> — With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film or a width not exceeding 35 mm — Other, for roll film of a width less than 35 mm — Other, for roll film of a width of 35 mm 	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 45 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
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
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
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:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % 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:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % 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)
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 No 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:	Manufacture in which the value of all the materials used does not exceed 40 % 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 No 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
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 those falling under the following headings for which the rules are set out below: 9101 to 9105 and 9110 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9101 to 9105	Watches and clocks	Manufacture in which the value of all the materials used does not exceed 45 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — 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

(1)	(2)	(3)
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> — Of base metal, whether or not plated, or clad with precious metal — Other 	<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 50 % of the ex works price of the product</p>
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 ammunitions; 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 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> — its value does not exceed 25 % of the ex works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403
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

(1)	(2)	(3)
ex 9502	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all other materials used must be classified in 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, and — provided the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
ex 9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites: — Mounted fish hooks with artificial bait; mounted fishing lines including casts	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25 % of the ex works price 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
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, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609: — Fountain pens, stylograph pens and other pens with nibs	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 10 % of the ex works price of the product

(1)	(2)	(3)
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, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

ANNEX III

Within the meaning of this Protocol 'countries and territories' shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Economic Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

- Greenland

2. Overseas territories of the French Republic:

- New Caledonia and Dependencies
- French Polynesia
- French Southern and Antarctic Territories
- Wallis and Futuna Islands

3. Territorial collectivities of the French Republic:

- Mayotte
- Saint Pierre and Miquelon

4. Overseas countries of the Kingdom of the Netherlands:

- Aruba
- Netherlands Antilles:
 - Bonaire
 - Curaçao
 - Saba
 - Saint Eustatius
 - Saint Maarten

5. Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland:

- Anguilla
- Cayman Islands
- Falkland Islands
- South Sandwich Islands and Dependencies
- Montserrat
- Pitcairn
- Saint Helena and Dependencies
- British Antarctic Territory
- British Indian Ocean Territory
- Turks and Caicos Islands
- British Virgin Islands

*ANNEX IV***FORM FOR MOVEMENT CERTIFICATES**

1. Movement certificates EUR. 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Convention is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 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 65 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate 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.
4. Forms of the kind given in Annex 4 to Decision No 1/89 of the ACP-EEC Council of Ministers may continue to be used until stocks are exhausted or until 31 December 1992 at the latest.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<h1 style="margin: 0;">EUR. 1</h1> <h2 style="margin: 0;">No A 000.000</h2>		
See notes overleaf before completing this form			
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <p style="text-align: center;">and</p> (Insert appropriate countries, groups of countries of territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)	8. Item number; Marks and numbers; Number and kind of packages (*) ; Description of goods		
9. Gross mass (kg) or other measure (litres, m³, etc.)		10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document (*) Form No Customs office Issuing country or territory Date <p style="text-align: center;">Stamp</p> <p style="text-align: center;">(Signature)</p>		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date <p style="text-align: center;">(Signature)</p>	

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

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

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

1. Exporter (Name, full address, country)	EUR. 1 N. A 000.000		
See notes overleaf before completing this form			
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (Insert appropriate countries, groups of countries or territories)		
4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (*); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (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 ('):

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

*ANNEX V***FORM EUR. 2**

1. Form EUR. 2, a specimen of which appears in this Annex shall be completed by the exporter. It shall be made out in one of the languages in which the Convention is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink in capital letters.
2. Form EUR. 2 shall consist of a single sheet measuring 210 × 148 mm. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m².
3. The exporting States may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, each form shall bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.
4. Forms of the kind given in Annex 5 to Decision No 1/89 of the ACP-EEC Council of Ministers may continue to be used until stocks are exhausted or until 31 December 1992 at the latest.

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No		1 Form used in preferential trade between (1) and	
2 Exporter (Name, full address, country)	3 Declaration by exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.		
7 Remarks (2)		5 Place and date	
		6 Signature of exporter	
11 Marks; Numbers of consignment; Description of goods		8 Country of origin (3)	9 Country of destination (4)
		10 Gross mass (kg)	
		12 Authority in the exporting country (4) responsible for verification of the declaration by the exporter	

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

(VERSO)

<p>13 Request for verification The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>..... 19..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>14 Result of verification Verification carried out shows that (1)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended)</p> <p>..... 19..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>..... (1) Insert X in the appropriate box.</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VIA

DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice (*)	
were produced in (*)	
and satisfy the rules of origin governing preferential trade between the ACP States and the European Community.	
I undertake to make available to the customs authorities, if required, evidence in support of this declaration.	
..... (*) (*)
 (*)

Note:

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

- (*) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked were produced
- If a document other than the invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'.
- (*) The Community, Member State, ACP State or OCT. Where an ACP State or OCT is given, a reference must also be made to the Community customs office holding any EUR 1(s) or EUR 2(s) concerned, giving the No of the certificate(s) or form(s) concerned and, if possible, the relevant customs entry No involved.
- (*) Place and date.
- (*) Name and function in company.
- (*) Signature.

ANNEX VI B

DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice (*) were produced in (*) and incorporate the following components or materials which do not have Community origin for preferential trade:

..... (*) (*) (*)

..... (*)

..... (*)

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (*)

..... (*)

Note:
 The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

(1) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked were produced

— If a document other than the invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'.

(2) The Community, Member State, ACP State or OCT.

(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(4) Customs values to be given only if required.

(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

(6) 'and have undergone the following processing in (the Community) (Member State) (ACP State) (OCT), ' to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

*ANNEX VII***INFORMATION CERTIFICATE**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Convention is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m².
3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

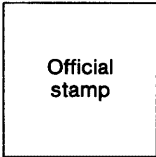
EUROPEAN COMMUNITIES

1. Supplier (*)	<h3 style="margin: 0;">INFORMATION CERTIFICATE</h3> <p style="margin: 0; font-size: small;">to facilitate the issue of a</p> <h3 style="margin: 0;">MOVEMENT CERTIFICATE</h3> <p style="margin: 0; font-size: small;">for preferential trade between the</p> <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 10px auto; width: 80%;"> <h3 style="margin: 0;">EUROPEAN ECONOMIC COMMUNITY</h3> <p style="margin: 0; font-size: small;">and THE ACP-STATES</p> </div>		
2. Consignee (*)	4. State in which the working or processing has been carried out		
3. Processor (*)			
6. Customs office of importation (*)	5. For official use		
7. Import document (*)			
Form No Series Date <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>			
GOODS SENT TO THE MEMBER STATES OF DESTINATION			
8. Marks, numbers, quantity and kind of package	9. Tariff heading number and description of goods	10. Quantity (*)	
		11. Value (*)	
IMPORTED GOODS USED			
12. Tariff heading number and description	13. Country of origin	14. Quantity (*)	15. Value (*) (*)
16. Nature of the working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration certified Document: Form No Customs office Date <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <div style="border: 1px solid black; width: 100px; height: 60px; margin: 10px auto; text-align: center; font-size: small;"> Official stamp </div> (Signature)		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate (Place) <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> (date) (Signature)	

REQUEST FOR VERIFICATION

The undersigned customs official requests verification of the authenticity and accuracy of this information certificate

.....
(Place and date)



.....
(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned customs official shows that this information certificate:

- (a) was issued by the customs office indicated and that the information contained therein is accurate (*)
- (b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)

.....
(Place and date)



.....
(Official's signature)

.....
(*) Delete where not applicable.

CROSS REFERENCES

- (¹) Name of individual or business and full address.
- (²) Optional information.
- (³) kg, hl, m³ or other measure.
- (⁴) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (⁵) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VIII

LIST OF PRODUCTS REFERRED TO IN ARTICLE 33 WHICH ARE TEMPORARILY EXCLUDED FROM THE SCOPE OF THIS PROTOCOL

HS heading No	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distills at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbon for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

FORM FOR APPLICATION FOR A DEROGATION

ANNEX IX

<p>1. Commercial description of the finished product:</p> <p>1.1. Customs classification (HS-code)</p>	<p>2. Anticipated annual quantity of exports to the Community (weight, No of pieces, metres or other unit)</p>
<p>3. Commercial description on third country materials</p> <p>Customs classification (HS-code)</p>	<p>4. Anticipated annual quantity of third country materials to be used</p>
<p>5. Value of third country materials</p>	<p>6. Value of finished product</p>
<p>7. Origin of third country materials</p>	<p>8. Reasons, why the rule of origin for the finished product cannot be fulfilled</p>
<p>9. Commercial description of materials originating in the ACP States, EEC or OCT to be used</p>	<p>10. Anticipated annual quantity of ACP, EEC or OCT materials to be used</p>
<p>11. Value of ACP, EEC or OCT materials</p>	<p>12. Working or processing carried out in the EEC or OCT or third country materials without obtaining origin</p>
<p>13. Duration requested for the derogation:</p> <p>from to</p>	
<p>14. Detailed description of working and processing in the ACP States</p>	<p>15. Capital structure of the firm concerned</p>
	<p>16. Amount of investments made/foreseen</p>
	<p>17. Staff employed/expected</p>
<p>18. Value added by the working or processing in the ACP States:</p> <p>18.1. Labour</p> <p>18.2. Overheads</p> <p>18.3. Others</p>	<p>20. Possible developments to overcome the need for a derogation</p>
<p>19. Other possible sources of supply for materials</p>	<p>21. Observations</p>

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention 'see annex' shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: 'third country' meaning any country which is not an ACP or Community State or OCT.

Box 12: If third country materials have been worked or processed in the Community or in the OCT without obtaining origin, before being further processed in the ACP State requesting the derogation, indicate the working or processing carried out in the Community or OCT.

Box 13: The dates to be indicated are the initial and final one of the period in which EUR. 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added value for unit of product.

Box 20: Indicate possible further investments or suppliers differentiation which make the derogation necessary for only a limited period of time.

Box 20: If alternative sources of materials exist, indicate here what they are and, if possible, the reasons of cost or other why they are not used.

*ANNEX III***FOURTH ACP-EEC CONVENTION****PROTOCOL No 5****on bananas**

The Community and the ACP States agree to the objectives of improving the conditions under which the ACP States' bananas are produced and marketed and of continuing the advantages enjoyed by traditional suppliers in accordance with the undertakings of Article 1 of this Protocol and agree that appropriate measures shall be taken for their implementation.

Article 1

In respect of its banana exports to the Community markets, no ACP State shall be placed, as regards access to its traditional markets and its advantages on those markets, in a less favourable situation than in the past or at present.

Article 2

Each of the ACP States concerned and the Community shall confer in order to determine the measures to be implemented so as to improve the conditions for the production and marketing of bananas. This aim shall be pursued through all the means available under the arrangements of the Convention for financial, technical, agricultural, industrial and regional cooperation. The measures in question shall be designed to enable the ACP States, particularly Somalia, account being taken of their individual circumstances, to become more competitive both on their traditional markets and on the markets of the Community. Measures will be implemented at all stages from production to consumption and will cover the following fields in particular:

- improvement of conditions of production and enhancement of quality through action in the areas of research, harvesting packaging and handling,
- internal transport and storage,
- marketing and trade promotion.

Article 3

For the purpose of attaining these objectives, the two parties hereby agree to confer in a permanent joint group, assisted by a group of experts, whose task shall be to keep under continuous review any specific problems arising from application of this Protocol in order to suggest solutions.

Article 4

Should the banana-producing ACP States decide to set up a joint organization for the purpose of attaining the objectives of this Protocol, the Community shall support such an organization and shall give consideration to any requests it may receive for support for the organization's activities which fall within the scope of regional schemes under the heading of development finance cooperation.

ANNEX IV

FOURTH ACP-EEC CONVENTION

PROTOCOL No 6

on rum

Article 1

Until the entry into force of a common organization of the market in spirits, products of subheadings 2208 40 10, 2208 40 90, 2208 90 11 and 2208 90 19 of the combined nomenclature originating in the ACP States shall be imported duty free into the Community under conditions such as to permit the development of traditional trade flows between the ACP States and the Community and between the Member States.

Article 2

(a) For the purposes of applying Article 167 and by the derogation from Article 168 (1) of the Convention, the Community shall each year, until 31 December 1995, fix the quantities which may be imported free of customs duties.

These quantities shall be established as follows:

— until 31 December 1993, on the basis of the largest annual quantities imported from the ACP States into the Community in the last three years for which statistics are available, increased, in the period until 31 December 1992, by an annual growth rate of 37 % on the market of the United Kingdom and 27 % on the other markets of the Community.

However, the volume of the annual quantity shall in no case be less than 172 000 hectolitres of pure alcohol,

— for 1994 and 1995, the volume of the total quota shall in each case be equal to that of the previous year increased by 20 000 hectolitres of pure alcohol.

(b) For the arrangements applicable from 1996, the Community shall establish, before 1 February 1995,

on the basis of a report that the Commission will send to the Council before 1 February 1994, the modalities for the projected abolition of the Community tariff quota, taking into account the situation and prospects on the Community rum market and of the ACP States' exports.

(c) Where the application of point (a) hampers the development of a traditional trade flow between the ACP States and the Community, the Community shall take appropriate measures to remedy the situation.

(d) To the extent that the consumption of rum increases significantly in the Community, the Community undertakes to carry out a new examination of the annual rate of increase fixed by this Protocol.

(e) The Community declares itself prepared to conduct appropriate consultations before determining the measures provided for in (c).

(f) The Community further declares itself willing to seek with the ACP States concerned measures to allow an expansion of their sales of rum on the Community market.

Article 3

With a view to attaining these objectives, the parties agree to confer within a joint working party whose role shall be to examine continuously any specific problems arising from application of this Protocol.

Article 4

At the request of the ACP States the Community, in accordance with the provisions of Title X, Part Two of the Convention, shall assist the ACP States in promoting and expanding their sales on the Community market.

ANNEX V

(FOURTH ACP-EEC CONVENTION)

PROTOCOL No 7

on beef and veal

The Community and the ACP States agree to take the special measures set out below to enable ACP States which are traditional exporters of beef and veal to maintain their position on the Community market, thus guaranteeing a certain level of income for their producers.

Article 1

Within the limits referred to in Article 2, import duties other than customs duties applicable to beef and veal originating in the ACP States shall be reduced by 90 %.

Article 2

Without prejudice to Article 4, the reduction in import duties provided for in Article 1 shall apply to the following quantities of boneless meat per calendar year and per country:

Botswana:	18 916 tonnes
Kenya:	142 tonnes
Madagascar:	7 579 tonnes
Swaziland:	3 363 tonnes
Zimbabwe:	9 100 tonnes

Article 3

In the event of an actual or foreseeable recession in these exports due to disasters such as drought, cyclones or animal diseases, the Community is willing to consider appropriate measures to ensure that quantities affected for these reasons in any year can be delivered in the preceding year or the following year.

Article 4

If, in the course of a given year, one of the ACP States referred to in Article 2 is not in a position to supply the total quantity fixed and does not wish to benefit from the measures referred to in Article 3, the Commission may share out the amount to be made up among the other ACP States concerned. In such a case, the ACP States concerned shall put forward a proposal to the Commission, not later than 1 October of each year, naming the ACP State or States which will be in a position to supply the new additional quantity, at the same time indicating to it the ACP State which is not in a position to supply the full amount allocated to it, on the understanding that this new temporary allocation will not affect the initial quantities.

Article 5

This Protocol shall be implemented in accordance with the common market organization in the beef and veal sector, which, however, shall not affect the obligations entered into by the Community under this Protocol.

Article 6

Should the safeguard clause in Article 177 (1) of the Convention be applied in the beef and veal sector, the Community will take the necessary measures to maintain the volume of exports from the ACP States to the Community at a level compatible with its obligations under this Protocol.

*ANNEX VI***FOURTH ACP-EEC CONVENTION****PROTOCOL No 9**

concerning products within the province of the European Coal and Steel Community

Article 1

Products within the province of the European Coal and Steel Community shall, when they originate in the ACP States, on import into the Community be admitted free of customs duties and charges having equivalent effect.

Article 2

Products referred to in Article 1 originating in the Member States shall, on import into the ACP States, be admitted in accordance with the provisions of Part Three, Title I, Chapter 1 of the Convention.

Article 3

If the offers made by firms of the ACP States are likely to be detrimental to the functioning of the common market and if any such detriment is attributable to a difference in the conditions of competition as regards prices, the Community may take appropriate measures, such as withdrawing the concessions referred to in Article 1.

Article 4

Consultations shall take place between the parties concerned in all cases where, in the opinion of one of them, the implementation of Articles 1, 2 and 3 calls for such consultations.

Article 5

The provisions laying down the rules of origin for the application of the Convention of Lomé shall also apply to this Protocol.

Article 6

This Protocol shall not affect the provisions of the Treaty establishing the European Coal and Steel Community, or the powers of jurisdiction conferred by that Treaty.

COUNCIL REGULATION (EEC) No 715/90
of 5 March 1990

on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the ACP States or in the overseas countries and territories (OCT)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 113 thereof,

Having regard to Council Regulation (EEC) No 3033/80 of 11 November 1980 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products⁽¹⁾, as last amended by Regulation (EEC) No 3743/87⁽²⁾, and in particular Article 12 thereof,

Having regard to the proposal from the Commission⁽³⁾,

Having regard to the opinion of the European Parliament⁽⁴⁾,

Whereas the Fourth ACP-EEC Convention, hereinafter referred to as the 'Convention' was signed at Lomé on 15 December 1989;

Whereas Article 168 (2) (a) of the Convention lays down that products originating in the ACP States and:

- listed in Annex II to the Treaty, when they come under a common organization of the market within the meaning of Article 40 of the Treaty, or
- subject, on importation into the Community, to specific rules introduced as a result of the implementation of the common agricultural policy,

shall be imported into the Community, notwithstanding the general arrangements applied in respect of third countries, in accordance with the following provisions:

- (i) those products shall be imported free of customs duties for which Community provisions in force at the time of import do not provide, apart from customs duties, for the application of any measure relating to their import;

- (ii) for products other than those referred to under (i), the Community shall take the necessary measures to ensure more favourable treatment than that granted to third countries benefiting from the most-favoured-nation clause for the same products;

Whereas Article 168 (2) (d) of the Convention lays down that the arrangements referred to under point (a) of that paragraph shall enter into force at the same time as the Convention and shall remain applicable for its duration;

Whereas it has been agreed to apply the arrangements on trade in agricultural products and foodstuffs set out in Article 168 (2) (a) of the Convention to the ACP States signatories to the Convention as from 1 March 1990, that is to say before the Convention enters into force;

Whereas the Regulations on the common organization of the markets in the sectors concerned establish trade arrangements with third countries;

Whereas for the purposes of this Regulation, the term 'import duties' shall be interpreted in accordance with Article 1 (2) (a) of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duties⁽⁵⁾ as last amended by Regulation (EEC) No 4235/88⁽⁶⁾;

Whereas, on the one hand, these trade arrangements provide for the application of customs duties only on the import of a number of products; whereas, on the other hand, they involve the application of customs duties and/or import levies especially on certain kinds of meat and products processed from fruit and vegetables, the charging of levies in respect of cereals, rice and products processed from cereals and rice, the charging of an *ad valorem* duty and a variable component on certain goods resulting from the application of customs duties and other measures in respect of imports of fishery products, certain fruit and vegetables, and oils and fats; whereas the obligations of the Community towards the ACP States under Article 168 (2) (a) of the Convention may be fulfilled by granting total or partial exemption from import duties for the products in question where they originate in the ACP States;

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽²⁾ OJ No L 352, 15. 12. 1989, p. 29.

⁽³⁾ OJ No C 44, 24. 2. 1990, p. 16.

⁽⁴⁾ OJ No C 68, 19. 3. 1990.

⁽⁵⁾ OJ No L 105, 23. 4. 1983, p. 1.

⁽⁶⁾ OJ No L 273, 31. 12. 1988, p. 1.

Whereas it should be specified that the advantages resulting from Article 168 (2) (a) of the Convention are accorded only to originating products within the meaning of Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, annexed to the Convention, the early application of which was approved in Regulation (EEC) No 714/90 (*);

Whereas, furthermore, these advantages should be combined with certain conditions and limited to certain annual and multinational quantities on a case-by-case basis;

Whereas there have traditionally been trade flows from the ACP States to the French overseas departments; whereas measures should therefore be introduced to encourage the importation of certain products originating in the ACP into these French overseas departments to cover local consumption requirements, including consumption following processing; whereas provision should be made for altering the arrangements governing access to the markets in products originating in the ACP States referred to in Article 168 (2) of the Convention, particularly in the light of the said departments' economic development requirements;

Whereas it should be stipulated that the safeguard clauses provided for in the Regulations on the common organization of the agricultural markets and in specific rules introduced as a result of the implementation of the common agricultural policy are applicable; whereas by virtue of the early application of the trade cooperation provisions of the Convention, Article 177 thereof shall be applied as a complement to Council Regulation (EEC) No 1316/87 of 11 May 1987 on the safeguard measures provided for in the Third ACP-EEC Convention (*), which remains applicable during the transitional period and will be replaced by an implementing regulation valid for the duration of the Fourth Convention;

Whereas the association of the Community with the overseas countries and territories, hereinafter referred to as 'the countries and territories', is governed by Decision 86/283/EEC (*) as last amended by Decision 90/146/EEC (*) and Decision 86/47/EEC (*), as last amended by Decision 86/645/EEC (*), in respect of the import arrangements for agricultural products and certain goods resulting from the processing of agricultural products and in respect of the rules of origin,

with its safeguard clauses applying as complementary measures; whereas, upon the entry into force of a new Decision, the provisions which it lays down will be applicable;

Whereas fishery products are subject to the provisions of Article 1 of the Protocol on special arrangements for Greenland, annexed to the Treaty amending, with regard to Greenland, the Treaties establishing the European Communities signed on 13 March 1984 (*), and to those of Council Regulation (EEC) No 225/85 of 29 January 1985 laying down certain specific measures in connection with the special arrangements on fisheries applicable to Greenland (*);

Whereas, pursuant to Council Regulation (EEC) No 1820/87 of 25 June 1987 concerning the application of Decision No 2/87 of the ACP-EEC Council of Ministers on the advance implementation of the Protocol to the Third ACP-EEC Convention consequent on the Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities (*), the transitional measures applicable to imports into Spain and Portugal of products originating in the ACP States, as laid down in the said Protocol, shall, for the periods provided for in that Protocol, also be applicable in the framework of the Convention,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation shall apply to products originating in the ACP States listed in Annex I or in the countries and territories listed in Annex II.
2. The rules of origin applicable to products imported from the ACP States on the one hand and the countries and territories on the other shall be those in Protocol 1 to the Convention and those laid down in Article 2 of Decision 90/146/EEC respectively. These provisions shall cease with effect from the entry into force of the similar rules contained in the Decision to be taken on the association of the countries and territories.
3. Should there be a change in the status of the countries and territories listed in Annex II, the list of States, countries and territories referred to in Annexes I and II shall be adapted accordingly by the Commission.

(*) See page 1 of this Official Journal.

(*) OJ No L 125, 14. 5. 1987, p. 1.

(*) OJ No L 175, 1. 7. 1986, p. 1.

(*) See page 108 of this Official Journal.

(*) OJ No L 63, 5. 3. 1986, p. 95.

(*) OJ No L 380, 31. 12. 1986, p. 66.

(*) OJ No L 29, 1. 2. 1985, p. 1.

(*) OJ No L 29, 1. 2. 1985, p. 18.

(*) OJ No L 172, 30. 6. 1987, p. 1.

TITLE I

Beef and veal

Article 2

The products referred to in Article 1 of Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal⁽¹⁾ as last amended by Regulation (EEC) No 571/89⁽²⁾, shall be imported free of customs duties.

Where, in the course of a year, imports into the Community of products falling within CN codes 0201, 0202, 0206 10 95, 0206 29 91, 1602 50 10 or 1602 90 61, originating in an ACP State or country or territory exceed a quantity equivalent to imports into the Community during whichever year between 1969 and 1974 Community imports of products of that origin were highest, plus an annual growth rate of 7 %, exemption from customs duties on the products of that origin shall be partially or totally suspended in accordance with the procedure laid down in Article 27.

In that event the Commission shall report to the Council which, acting by a qualified majority on a proposal from the Commission, shall determine the arrangements to be applied to the imports in questions.

Article 3

Within the country-by-country and overall limits referred to in Article 4, import duties other than customs duties, applied to products originating in the ACP States and referred to in Article 1 (a) of Regulation (EEC) No 805/68 shall be reduced by an amount to be fixed quarterly by the Commission, corresponding to 90 % of the average import duties applicable during a reference period.

Article 4

1. The reduction in import duties provided for in Article 3 shall apply on a country-by-country basis per calendar year to the following quantities of boneless meat:

Botswana:	18 916 tonnes,
Kenya:	142 tonnes,
Madagascar:	7 579 tonnes,
Swaziland:	3 363 tonnes,
Zimbabwe:	9 100 tonnes.

2. The reduction applies to 39 100 tonnes against which the quantities exported by the countries in question will be charged up to the limit of the annual quotas indicated in paragraph 1.

If deliveries do not exceed this amount, the procedure provided for under paragraph 3 shall apply.

3. If an ACP State is not able to supply its annual quota as set out in paragraph 1 or if, as a result of an actual or predicted contraction of exports due to a disaster such as drought, a cyclone or disease affecting livestock, it does not wish to benefit from the possibility of delivery in the previous or the following year, a decision may be taken at its request, submitted by 1 October of each year at the latest, and in accordance with the procedure referred to in Article 27, to reallocate the quantities laid down in paragraph 1 among the other States concerned, up to the limit of 39 100 tonnes.

TITLE II

Sheepmeat and goatmeat

Article 5

1. The products referred to in Article 1 of Council Regulation (EEC) No 3013/89 of 25 September 1989 on the common organization of the market in sheepmeat and goatmeat⁽³⁾ shall be imported free of customs duties.

2. No levy shall be applied to imports of the following products, specified in Article 1 (a) of Regulation (EEC) No 3013/89:

- live sheep and goats, other than pure-bred breeding animals, falling within CN code 0104 10 90 or 0104 20 90,
- meat of sheep and goats, fresh, chilled or frozen, falling with CN code ex 0204, other than that of domestic sheep,
- meat of sheep and goats, salted, in brine, dried or smoked, falling within CN code ex 0210 90 11 or ex 0210 90 19, other than that of domestic sheep.

3. The levy applicable to imports of meat from domestic sheep falling within CN code ex 0204, ex 0210 90 11 or ex 0210 90 19 shall be reduced by 50 % within the limits of a quota of 250 tonnes per calendar year to be charged against the quantities fixed in Article 1 of Regulation (EEC) No 3643/85⁽⁴⁾, as last amended by Regulation (EC) No 3939/87⁽⁵⁾.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽²⁾ OJ No L 61, 4. 3. 1989, p. 43.

⁽³⁾ OJ No L 289, 7. 10. 1989, p. 1.

⁽⁴⁾ OJ No L 348, 23. 12. 1985, p. 2.

⁽⁵⁾ OJ No L 373, 31. 12. 1987, p. 1.

TITLE III

Poultry meat

Article 6

1. The levy applicable to imports of poultry meat falling within CN code 0207 shall be reduced by 50 % within the limits of a quota of 200 tonnes per calendar year.

2. The levy applicable to imports of prepared or preserved meat or offal falling within CN code 1602 31 or 1602 39 and obtained from poultry falling within CN code 0105 shall be reduced by 50 % within the limits of a quota of 250 tonnes per calendar year.

TITLE IV

Milk products

Article 7

The levy applicable to imports of milk and cream, concentrated or containing added sugar or other sweetening matter, falling within CN code 0402 and to cheese and curd falling within CN code 0406 shall be that fixed in accordance with Article 14 of Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products⁽¹⁾, as last amended by Regulation (EEC) No 3879/89⁽²⁾, reduced by 50 % within the limits of a quota of 500 tonnes per calendar year for all products in each of CN codes 0402 and 0406.

TITLE V

Pigmeat

Article 8

The levy applicable to imports of sausages and similar products of pigmeat, meat offal or blood falling within CN code 1601 00 shall be reduced by 50 % within the limits of a quota of 250 tonnes per calendar year.

TITLE VI

Fisheries

Article 9

Without prejudice to the conditions laid down in Article 1 of the Protocol on special arrangements for Greenland, and to the decisions which may be taken pursuant to Regulation (EEC) No 225/86 as regards fisheries products originating in Greenland, the products specified in Article 1 of Council Regulation (EEC) No 3796/81 of 29 December 1981 on the common organization of the

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 13.

⁽²⁾ OJ No L 378, 27. 12. 1989, p. 1.

market in fishery products⁽³⁾, as last amended by Regulation (EEC) No 1495/89⁽⁴⁾, shall be imported free of customs duties.

TITLE VII

Oils and fats

Article 10

The products referred to in Article 1 (2) (a) and (b) of Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats⁽⁵⁾, as last amended by Regulation (EEC) No 2902/89⁽⁶⁾, shall be imported free of customs duties.

TITLE VIII

Cereals

Article 11

1. The levy applicable to imports of maize falling within CN code 0709 90 60, 0712 90 19, 1005 10 90 or 1005 90 00 shall be that fixed in accordance with Article 13 of Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽⁷⁾, as last amended by Regulation (EEC) No 201/90⁽⁸⁾, reduced by ECU 1,81 per tonne.

2. The levy applicable to imports of grain sorghum falling within CN code 1007 00 shall be that fixed in accordance with Article 13 of Regulation (EEC) No 2727/75, reduced by 60 % within the limits of a quota of 100 000 tonnes per calendar year and by 50 % beyond that quota.

3. No levy shall be charged on imports of millet falling under CN code 1008 20 00 within the limits of a quota of 60 000 tonnes per calendar year. Where that quota is exceeded, the levy applicable shall be reduced by 50 %.

TITLE IX

Rice

Article 12

1. Within the limits of the quantities laid down in Article 13, the levy applicable to imports of rice falling within CN code 1006 shall be equal, per 1 000 kilograms of product, to the levy applicable to imports of rice from third countries, reduced as follows:

⁽³⁾ OJ No L 379, 31. 12. 1981, p. 1.

⁽⁴⁾ OJ No L 148, 1. 6. 1989, p. 1.

⁽⁵⁾ OJ No L 172, 30. 9. 1966, p. 3025/66.

⁽⁶⁾ OJ NO L 280, 29. 9. 1989, p. 2.

⁽⁷⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽⁸⁾ OJ No L 22, 27. 1. 1990, p. 7.

(a) in the case of paddy rice within CN codes 1006 10 21 to 1006 10 98:

- by 50 % and
- by ECU 3,6;

(b) in the case of husked rice falling within CN code 1006 20:

- by 50 %, and
- by ECU 3,6;

(c) in the case of semi-milled rice falling within CN codes 1006 30 21 to 1006 30 48:

- by the amount for the protection of the industry referred to in Article 14 (3) of Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice ⁽¹⁾, as last amended by Regulation (EEC) No 1806/89 ⁽²⁾, converted at the conversion rate between milled rice and semi-milled rice referred to in the third indent of Article 19 (a) of that Regulation,

- by 50 % of the levy thus reduced, and
- by ECU 5,4;

(d) in the case of wholly milled rice falling within CN codes 1006 30 61 to 1006 30 98:

- by the amount for the protection of the industry referred to in Article 14 (3) of Regulation (EEC) No 1418/76,
- by 50 % of the levy thus reduced, and
- by ECU 5,4;

(e) in the case of broken rice falling within CN code 1006 40 00:

- by 50 %, and
- by ECU 3,0.

2. Paragraph 1 shall apply only to imports for which the importer provides proof that an export charge of an amount equivalent to the reduction referred to in the said paragraph has been collected by the exporting country.

Article 13

1. The reduction in the levy provided for in Article 12 shall be subject, per calendar year, to a maximum expressed as husked rice, of 125 000 tonnes of rice

falling within CN codes 1006 10 21 to 1006 10 98, 1006 20 and 1006 30 and 20 000 tonnes of broken rice falling within CN code 1006 40 00.

Quantities of rice at other stages of processing than husked rice shall be converted at the rates laid down in Article 1 of Commission Regulation No 467/67/EEC ⁽³⁾, as last amended by Regulation (EEC) No 2325/88 ⁽⁴⁾.

2. Depending on the dates of entry into force and expiry of this Regulation, the quantities provided for in paragraph 1, expressed per calendar year, shall be calculated *pro rata temporis*.

3. The Commission shall suspend the application of Article 12 for the remainder of the year if it finds during the current year that imports under the above provisions have reached the levels referred to in paragraph 1.

TITLE X

Cereal substitutes and products processed from cereals and rice

Article 14

1. Customs duties and fixed components of levies applicable to imports of the products listed in Annex A to Regulation (EEC) No 2727/75 or in Article 1 (1) (c) of Regulation (EEC) No 1418/76 shall not be charged on any of those products.

2. The variable component shall be reduced:

- by ECU 1,81 per 1 000 kilograms for products falling within CN code 0714 10 99 or ex 0714 90 19, excluding arrowroot,
- ECU 3,63 per 1 000 kilograms for products falling within CN code 0714 10 10 or ex 1106 20, excluding flour and meal of arrowroot,
- by 50 % for products falling within CN code 1108 14 00 or ex 1108 19 90, excluding arrowroot starch.

3. The variable component of the levy shall not be charged in respect of imports of:

- arrowroot and arrowroot flour, meal and starch falling within CN code ex 0714 90 11, ex 0714 90 19, ex 1106 20 10, ex 1106 20 91, ex 1106 20 99 or ex 1108 19 90,
- products falling within CN code ex 0714 10 91 or ex 0714 90 11, excluding arrowroot.

⁽¹⁾ OJ No L 166, 25. 6. 1976, p. 1.

⁽²⁾ OJ No L 177, 24. 6. 1989, p. 1.

⁽³⁾ OJ No L 204, 24. 8. 1967, p. 1.

⁽⁴⁾ OJ No L 202, 27. 7. 1988, p. 41.

TITLE XI

Fruit and vegetables

Article 15

1. The products listed below shall be imported free of customs duties:

CN code	Description
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:
0706 90	– Other:
ex 0706 90 90	– – Other: – Radishes (<i>Raphanus sativus</i>) termed 'Mool' radishes
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:
0709	Other vegetables, fresh or chilled:
0709 30 00	– Aubergines (egg plants)
0709 40 00	– Celery, other than celeriac
0709 60	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0709 60 10	– – Sweet peppers
0709 90	– Other:
0709 90 70	– – Courgettes
0709 90 90	– – Other
0802	Other nuts, fresh or dried, whether or not shelled or peeled:
0802 50 00	– Pistachios
0802 90	– Other:
0802 90 10	– – Pecans
0802 90 90	– – Other
0805	Citrus fruit, fresh or dried:
0805 30	– Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):
0805 30 90	– – Limes (<i>Citrus aurantifolia</i>)
0805 40 00	– Grapefruit
0805 90 00	– Other
0807	Melons (including watermelons) and pawpaws (papayas), fresh:
0807 10	– Melons (including watermelons)
0807 20 00	– Pawpaws (papayas)
0810	Other fruit, fresh:
0810 40	– Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :
0810 40 30	– – Myrtilles (fruits of the species <i>Vaccinium myrtillus</i>)
0810 90	– Other

2. For the products listed below, customs duties shall be reduced as follows:

CN code	Description	Reduction
0702 00 ex 0702 00 10	Tomatoes excluding cherry tomatoes, fresh or chilled: – From 1 November to 14 May: – From 15 November to 30 April (within the limits of a Community tariff quota of 2 000 tonnes per year)	60 %
0709 ex 0709 20 00	Other vegetables, fresh or chilled: – Asparagus: – From 16 January to 31 January	40 %
0805 0805 10 0805 20	Citrus fruit, fresh or dried: – Oranges – Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	80 % 80 %

3. Imports of the products listed below shall attract the customs duty indicated:

CN code	Description	Duty (%)
0810 40	– Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :	
0810 40 50	– – Fruits of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	3
0810 40 90	– – Other	5

Article 16

1. The customs duties applicable to imports into the Community of the products listed below shall be progressively reduced within the limits indicated, according to the rules set out in paragraph 2:

CN code	Description	Reduction (%)	Quota (TQ) Reference Quantity (RQ) (t.)
0702 00 ex 0702 00 10	Tomatoes, fresh or chilled: Cherry tomatoes – From 15 November to 30 April	100	TQ 2 000

CN code	Description	Reduction (%)	Quota (TQ) Reference Quantity (RQ) (t.)
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703 10	– Onions and shallots:		
	– – Onions:		
ex 0703 10 19	– Other From 1 February to 15 May	100	RQ 800
ex 0703 20 00	– Garlic: – From 1 February to 31 May	100	RQ 500
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704 90	– Other:		
ex 0704 90 90	– – Other: – Chinese cabbage, from 1 November to 31 December	100	RQ 1 000
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
	– Lettuce:		
0705 11	– – Cabbage lettuce:		
	– – – From 1 April to 30 November:	100	RQ 1 000
ex 0705 11 10	– Iceberg lettuce, from 1 July to 31 October		
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots fresh or chilled:		
ex 0706 10 00	– Carrots and turnips – Carrots, from 1 January to 31 March	100	RQ 800
0706 90	– Other:		
0706 90 30	– – Horseradish (<i>Cochlearia armoracia</i>)	100	—
ex 0706 90 90	– – Other: – Salad beetroot	100	RQ 100
0707 00	– Cucumbers, and gherkins, fresh or chilled: – – Cucumbers		
ex 0707 00 11	– Small winter cucumbers (*)	100	RQ 100
ex 0707 00 19			
0709	Other vegetables, fresh or chilled:		
ex 0709 10 00	– Globe artichokes: – From 1 October to 31 December	100	RQ 1 000
ex 0709 20 00	– Asparagus: – From 15 August to 15 January – Mushrooms and truffles:	100	—

(*) 'Small cucumbers' means cucumbers whose length does not exceed 15 cm.

CN code	Description	Reduction (%)	Quota (TQ) Reference Quantity (RQ) (t.)
0709 51	-- Mushrooms:		
0709 51 90	--- Other	100	--
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	-- Walnuts:		
0802 31 00	-- In shell	100	RQ 700
0802 32 00	-- Shelled		
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804 20	-- Figs:		
ex 0804 20 10	-- Fresh, from 1 November to 30 April	100	TQ 200
0805	Citrus fruit, fresh or dried:		
ex 0805 10	-- Oranges, from 15 May to 30 September	100	RQ 25 000
ex 0805 20	-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, from 15 May to 30 September	100	RQ 4 000
0808	Apples, pears and quinces, fresh:		
0808 10	-- Apples	50	TQ 1 000
0808 20	-- Pears and quinces:		
ex 0808 20	--- Pears	50	TQ 1 000
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
ex 0809 10 00	-- Apricots:		
	--- From 1 September to 30 April	100	RQ 2 000
0809 20	-- Cherries:		
ex 0809 20 90	--- From 16 July to 30 April:		
	--- From 1 November to 31 March	100	RQ 2 000
ex 0809 30 00	-- Peaches, including nectarines:		
	--- From 1 December to 31 March	100	RQ 2 000
0809 40	-- Plums and sloes:		
	--- Plums:		
ex 0809 40 19	--- From 1 October to 30 June:		
	--- From 15 December to 31 March	100	RQ 2 000
0809 40 90	-- Sloes	100	RQ 500
0810	Other fruit, fresh:		
0810 10	-- Strawberries:		
ex 0810 10 90	--- From 1 August to 30 April:		
	--- From 1 November to end February	100	TQ 1 500

CN code	Description	Reduction (%)	Quota (TQ) Reference Quantity (RQ) (t.)
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter:		
0813 50	– Mixtures of nuts or dried fruits of this chapter:		
0813 50 30	– – Mixtures exclusively of dried nuts of heading Nos 0801 and 0802	100	

2. The duty reduction indicated in paragraph 1 shall be phased in over the same periods and in accordance with the same timetable as those laid down in the Act of Accession of Spain and Portugal for the same products imported from these countries into the Community as constituted on 31 December 1985.

During this period of gradual reduction where the customs duties applied to imports of products from Spain and Portugal into the Community as constituted on 31 December 1985 differ, the higher of the two customs duties shall be applied to products originating in the ACP States or countries and territories. Where, pursuant to Regulation (EEC) No 486/85⁽¹⁾, as last amended by Regulation (EEC) No 3530/89⁽²⁾, customs duties on the products listed in paragraph 1 are lower for the ACP States than for Spain and Portugal, the provisions of Regulation (EEC) No 486/85 shall be retained beyond 28 February 1990 and dismantling shall begin once the duties applied to the same products originating in Spain and Portugal fall below the duties applied to those originating in ACP States or countries and territories.

3. If imports of a product referred to in paragraph 1 exceed the reference quantity, a decision may be taken in accordance with the procedure provided for in Article 27 to make it subject to a ceiling equal to the reference quantity, having regard to the annual balance of trade in the product.

If a ceiling fixed in accordance with paragraph 3 is reached during the course of a year, the Commission may, by means of a Regulation, reintroduce the customs duties applicable to third countries.

TITLE XII

Sugar

Article 17

The levy applicable to imports of molasses falling within CN code 1703 shall be reduced by ECU 0,5 per 100 kg. Where the said levy is ECU 0,5 per 100 kg or less it shall not be charged. These provisions shall apply to amounts up to an overall limit of 600 000 tonnes per marketing year.

⁽¹⁾ OJ No L 61, 1. 3. 1985, p. 2.

⁽²⁾ OJ No L 347, 28. 11. 1989, p. 3.

TITLE XIII

Products processed from fruit and vegetables

Article 18

1. The products listed in Article 1 of Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables ⁽¹⁾, as last amended by Regulation (EEC) No 1125/89 ⁽²⁾, shall be imported free of customs duties.

2. Levies shall not be charged on imports of the products listed below:

CN code	Description
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:
2007 10	– Homogenized preparations:
2007 10 10	– – With a sugar content exceeding 13 % by weight
	– Other:
2007 99	– – Other:
	– – – With a sugar content exceeding 30 % by weight:
2007 99 10	– – – Plum purée and plum paste in immediate packings of a net content exceeding 100 kg, for industrial processing
2007 99 20	– – – Chestnut purée and paste
	– – – Other:
2007 99 31	– – – – Of cherries
2007 99 33	– – – – Of strawberries
2007 99 35	– – – – Of raspberries
2007 99 39	– – – – Other
	– – – With a sugar content exceeding 13 % but not exceeding 30 %:
2007 99 51	– – – Chestnut purée and paste
2007 99 59	– – – Other
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 20	– Pineapples:
	– – Containing added spirit:
	– – – In immediate packings of a net content exceeding 1 kg:
2008 20 11	– – – With a sugar content exceeding 17 % by weight
	– – – In immediate packings of a net content not exceeding 1 kg:
2008 20 31	– – – With a sugar content exceeding 19 % by weight
	– – Not containing added spirit:
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg:

⁽¹⁾ OJ No L 49, 27. 2. 1986, p. 1.

⁽²⁾ OJ No L 118, 29. 4. 1989, p. 29.

CN code	Description
2008 20 51	<ul style="list-style-type: none"> ----- With a sugar content exceeding 17 % by weight ---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 20 71	<ul style="list-style-type: none"> ----- With a sugar content exceeding 19 % by weight
2008 30	<ul style="list-style-type: none"> - Citrus fruit: -- Containing added spirit: ---- With a sugar content exceeding 9 % by weight:
ex 2008 30 11	<ul style="list-style-type: none"> ----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas: - Grapefruit segments
ex 2008 30 19	<ul style="list-style-type: none"> ----- Other: - Grapefruit segments -- Not containing added spirit: ---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 30 51	<ul style="list-style-type: none"> ----- Grapefruit segments ---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 30 71	<ul style="list-style-type: none"> ----- Grapefruit segments
2008 40	<ul style="list-style-type: none"> - Pears: -- Containing added spirit: ---- In immediate packings of a net content exceeding 1 kg: ----- With a sugar content exceeding 13 % by weight:
2008 40 11	<ul style="list-style-type: none"> ----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas
2008 40 19	<ul style="list-style-type: none"> ----- Other ---- In immediate packings of a net content not exceeding 1 kg:
2008 40 31	<ul style="list-style-type: none"> - With a sugar content exceeding 15 % by weight -- Not containing added spirit: ---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 40 51	<ul style="list-style-type: none"> ----- With a sugar content exceeding 13 % by weight ---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 40 71	<ul style="list-style-type: none"> ----- With a sugar content exceeding 15 % by weight
2008 80	<ul style="list-style-type: none"> - Strawberries: -- Containing added spirit: ---- With a sugar content exceeding 9 % by weight:
2008 80 11	<ul style="list-style-type: none"> ----- Of an actual alcoholic strength by mass not exceeding 11,85 % mass
2008 80 19	<ul style="list-style-type: none"> ----- Other: -- Not containing added spirit:
2008 80 50	<ul style="list-style-type: none"> ---- Containing added sugar, in immediate packings of a net content exceeding 1 kg
2008 80 70	<ul style="list-style-type: none"> ---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg

CN code	Description
2008 92	-- Mixtures:
	---- Containing added spirit:
	----- With a sugar content exceeding 9 % by weight:
ex 2008 92 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mass:
	-- Mixtures of pineapple, pawpaw and passion fruit
ex 2008 92 19	----- Other:
	-- Mixtures of pineapple, pawpaw and passion fruit
	---- Not containing added spirit:
	----- Containing added sugar:
ex 2008 92 50	----- In immediate packings of a net content exceeding 1 kg
	----- Other:
ex 2008 92 71	----- Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruits:
	-- Mixtures of pineapple, pawpaw and passion fruit
ex 2008 92 79	----- Other:
	-- Mixtures of pineapple, pawpaw and passion fruit
2008 99	-- Other:
	---- Containing added spirit:
	----- Grapes:
2008 99 21	----- With a sugar content exceeding 13 % by weight
	----- Other:
	----- With a sugar content exceeding 9 % by weight:
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mass:
2008 99 25	----- Passion fruit and guavas
	----- Other:
2008 99 32	-- Passion fruit and guavas
	---- Not containing added spirit:
	----- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 99 43	----- Grapes
2008 99 45	----- Plums
	----- Other:
2008 99 46	-- Passion fruit, guavas and tamarinds
	----- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 99 53	----- Grapes
2008 99 55	----- Plums
	----- Other:
2008 99 61	-- Passion fruit and guavas
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:

CN code	Description
2009 20	– Grapefruit juice:
	– – Of a density exceeding 1,33 g/cm ³ at 20 °C:
2009 20 11	– – – Of a value not exceeding ECU 30 per 100 kg net weight
	– – – Of a density not exceeding 1,33 g/cm ³ at 20 °C:
2009 20 91	– – – – Of a value not exceeding ECU 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight
2009 40	– Pineapple juice:
	– – Of a density exceeding 1,33 g/cm ³ at 20 °C:
2009 40 11	– – – Of a value not exceeding ECU 30 per 100 kg net weight
	– – – – Of a value exceeding ECU 30 per 100 kg net weight, containing added sugar
2009 40 30	– – – – Of a value exceeding ECU 30 per 100 kg net weight
	– – – – Other:
2009 40 91	– – – – – With an added sugar content exceeding 30 % by weight
2009 40 93	– – – – – With an added sugar content not exceeding 30 % by weight
2009 80	– Juice of any other fruit or vegetable:
	– – Of a density exceeding 1,33 g/cm ³ at 20 °C:
	– – – Other:
2009 80 32	– – – – Of a value not exceeding ECU 30 per 100 kg net weight:
	– – – – – Passion fruit and guavas
	– – – – – Other:
2009 80 83	– – – – – With an added sugar content exceeding 30 % by weight:
	– – – – – – Passion fruit and guavas
2009 90	– Mixtures of juices:
	– – Of a density exceeding 1,33 g/cm ³ at 20 °C:
	– – – Other:
ex 2009 90 21	– – – – Of a value not exceeding ECU 30 per 100 kg net weight:
	– – – – – Pineapple, pawpaw and passion fruit juice
	– – – – – Other:
	– – – – – Of a value not exceeding ECU 30 per 100 kg net weight:
	– – – – – – Other:
ex 2009 90 91	– – – – – – With an added sugar content exceeding 30 % by weight
	– – – – – – – Pineapple, pawpaw and passion fruit juice

TITLE XIV

Wine

Article 19

The products listed below shall be imported free of customs duties:

CN code	Description
2009 60	– Grape juice (including grape must):
	– – Of a density exceeding 1,33 g/cm ³ at 20 °C:

CN code	Description
ex 2009 60 11	--- Of a value not exceeding ECU 22 per 100 kg net weight: - With an added sugar content exceeding 30 % by weight
ex 2009 60 19	--- Other: - With an added sugar content exceeding 30 % by weight
	-- Of a density not exceeding 1,33 g/cm ³ at 20 °C:
	--- Of a value exceeding ECU 18 per 100 kg net weight:
2009 60 51	---- Concentrated
2009 60 59	---- Other
	--- Of a value not exceeding ECU 18 per 100 kg net weight:
	---- With an added sugar content exceeding 30 % by weight:
2009 60 71	----- Concentrated
2009 60 79	----- Other
2009 60 90	----- Other
2204 30	- Other grape must: -- Other:
2204 30 91	--- Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol
2204 30 99	--- Others

TITLE XV

Raw tobacco

Article 20

The tobacco products listed in Article 1 of Council Regulation (EEC) No 727/70 of 21 April 1970 on the common organization of the market in raw tobacco ⁽¹⁾, as last amended by Regulation (EEC) No 203/90 ⁽²⁾, shall be imported free of customs duties.

Article 21

If serious disturbances occur as a result of a large increase in duty-free imports of products falling within CN code 2401, originating in the ACP States or in the countries and territories, or if these imports create difficulties which bring about a deterioration in the economic situation of a region of the Community, the Council may, without prejudice to Article 30, and acting by a qualified majority on a proposal from the Commission, take measures to counteract any deflection of trade.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 1.

⁽²⁾ OJ No L 22, 27. 1. 1990, p. 10.

TITLE XVI

Goods to which Regulation (EEC) No 3033/80 applies

Article 22

1. No fixed component shall be charged on imports of goods to which Regulation (EEC) No 3033/80 applies.

2. The variable component shall not be charged on imports of the goods listed below:

CN code	Description
1702 50 00	- Chemically pure fructose
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 90	- Other:
1704 90 30	-- White chocolate
1806	Chocolate and other food preparations containing cocoa:
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter or milk fat
1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat
	-- Other:
1806 20 50	--- Containing 18 % or more by weight of cocoa butter
1806 20 90	--- Other
	- Other, in blocks, slabs or bars:
1806 31 00	-- Filled
1806 32	-- Not filled
1806 90	- Other:
	-- Chocolate and chocolate products:
	--- Chocolates, whether or not filled:
1806 90 11	---- Containing alcohol
1806 90 19	---- Other
	--- Other:
1806 90 31	---- Filled
1806 90 39	---- Not filled
1806 90 50	-- Sugar confectionary and substitutes therefor made from sugar substitution products, containing cocoa

CN code	Description
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing 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: – Whether or not containing less than 1,5 % by weight of milk fat, with a starch or flour content of 50 % or over but of less than 75 % by weight, excluding malt extract
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
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:
ex 1905 30	– Sweet biscuits, waffles and wafers: – – Biscuits
ex 1905 40 00	– Rusks, toasted bread and similar toasted products: – Excluding ships' biscuits
ex 1905 90	– Other: – – Biscuits
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	– – Other: – – – Containing added spirit – – – Not containing added spirit:
2008 99 85	– – – – Maize (corn), other than sweetcorn (<i>Zea mays var. saccharata</i>)

TITLE XVII

Other markets subject to common organization

Article 23

The products referred to in the following Regulations shall be admitted free of customs duties:

- Council Regulation (EEC) No 234/68 of 27 February 1968 on the establishment of a common organization of the market in live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage⁽¹⁾, as last amended by Regulation (EEC) No 3991/87⁽²⁾.
- Council Regulation (EEC) No 827/68 of 28 June 1968 on the common organization of the market in certain products listed in Annex II to the Treaty⁽³⁾, as last amended by Regulation (EEC) No 789/89⁽⁴⁾.

⁽¹⁾ OJ No L 55, 2. 3. 1968, p. 1.

⁽²⁾ OJ No L 377, 31. 12. 1987, p. 19.

⁽³⁾ OJ No L 151, 30. 6. 1968, p. 16.

⁽⁴⁾ OJ No L 85, 30. 3. 1989, p. 3.

- Council Regulation (EEC) No 1308/70 of 29 June 1970 on the common organization of the market in flax and hemp ⁽¹⁾, as last amended by Regulation (EEC) No 3995/87 ⁽²⁾.
- Council Regulation (EEC) No 1696/71 of 26 July 1971 on the common organization of the market in hops ⁽³⁾, as last amended by Regulation (EEC) No 3808/89 ⁽⁴⁾.
- Council Regulation (EEC) No 2358/71 of 26 October 1971 on the common organization of the market in seeds ⁽⁵⁾, as last amended by Regulation (EEC) No 1239/89 ⁽⁶⁾.
- Council Regulation (EEC) No 1117/78 of 22 May 1978 on the common organization of the market in dried fodder ⁽⁷⁾, as last amended by Regulation (EEC) No 2275/89 ⁽⁸⁾.

TITLE XVIII

Provisions relating to the French overseas departments

Article 24

1. Subject to paragraphs 3 and 4, the levies shall not be applied to direct imports into the French overseas departments of the products listed below originating in the ACP States or in the countries or territories:

CN code	Description
0102	Live bovine animals:
0102 90	— Other:
	— — Domestic species:
0102 90 10	— — — Of a weight not exceeding 220 kg
	— — — Of a weight exceeding 220 kg:
0102 90 31	— — — — Heifers (female bovines that have never calved)
0102 90 33	— — — — Cows
0102 90 35	— — — — Bulls
0102 90 37	— — — — Steers (bullocks)
0201	Meat of bovine animals, fresh or chilled
0202	Meat of bovine animals, frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:
0206 10	— Of bovine animals, fresh or chilled:
	— — Other:

⁽¹⁾ OJ No L 146, 4. 7. 1970, p. 1.

⁽²⁾ OJ No L 377, 31. 12. 1987, p. 34.

⁽³⁾ OJ No L 175, 4. 8. 1971, p. 1.

⁽⁴⁾ OJ No L 371, 20. 12. 1989, p. 1.

⁽⁵⁾ OJ No L 246, 5. 11. 1971, p. 1.

⁽⁶⁾ OJ No L 128, 11. 5. 1989, p. 35.

⁽⁷⁾ OJ No L 142, 30. 5. 1978, p. 1.

⁽⁸⁾ OJ No L 218, 28. 7. 1989, p. 1.

CN code	Description
0206 10 95	--- Thick skirt and thin skirt
0206 29	-- Other: --- Other:
0206 29 91	----- Thick skirt and thin skirt
0709	Other vegetables, fresh or chilled:
0709 90	- Other:
0709 90 60	-- Sweetcorn
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 90	- Other vegetables; mixtures of vegetables: -- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>):
0712 90 19	--- Other
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or insulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:
0714 10	- Manioc (cassava): -- Other:
0714 10 91	--- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced
0714 90	- Other: -- Arrowroot, salep and similar roots and tubers with high starch content:
0714 90 11	--- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced (within the limits of a Community tariff quota of 2 000 tonnes per year)
1005	Maize (corn):
1005 10	- Seed:
1005 10 90	-- Other
1005 90 00	- Other

2. Subject to paragraph 4, the levy shall not be applied to direct imports into the overseas department of Réunion of rice falling within CN code 1006, excluding rice for sowing falling within CN code 1006 10 10.

3. If imports into the French overseas departments of maize originating in the ACP States or in the countries and territories have exceeded 25 000 tonnes in a year and are causing or are likely to cause serious disturbances on those markets, the Commission shall, at the request of a Member State or on its own initiative, take the necessary measures.

Any Member State may, within three working days of notification of the measure taken by the Commission, refer that measure to the Council. The Council, acting by a qualified majority, may take a different decision within one month.

4. This Article shall apply to products which are intended for use in the overseas departments and are released on the market there. If necessary, measures to ensure this may be taken in accordance with the procedure laid down in Article 27.

TITLE XIX

General and final provisions

Article 25

The reductions provided for by this Regulation shall be calculated by reference to:

- the variable component of levies, where the levies contain such components,
- in other cases, the levies,

applicable to imports from third countries into the Community.

However, during the period of application of any Accession, compensatory amounts in intra-Community trade measures to prevent deflection of trade shall be taken in accordance with the procedure laid down in Article 27 if this proves necessary.

Article 26

In so far as the import regime set out in this Regulation provides for quantitative limits, imports of the products concerned which originate in the countries and territories will be counted against these quantities. The using-up of these quantities will not however prevent placing in free circulation the products in question originating in the ACP States within the limits of the global quantities set out in this Regulation.

Article 27

1. If necessary, detailed rules for the application of this Regulation shall be adopted in accordance with the procedure laid down in Article 26 of Regulation (EEC) No 2727/75 or in the corresponding Articles of the other Regulations on the common organization of agricultural markets, as the case may be.

2. In the case of meat and rice, these detailed rules shall relate in particular to:

- (a) the basis for calculation and the reference period to be used for fixing the amount by which the import duties are to be reduced;
- (b) the arrangements for fixing the corresponding amount to be collected by the exporting country;
- (c) the issue of import licences and/or the introduction of an import licence arrangement;
- (d) the forms of proof acceptable and checking procedures.

Article 28

In the light of the economic development requirements of the French overseas departments, the Council, acting in accordance with the procedure laid down in Article 43 of the Treaty, may alter the arrangements governing access to those departments' markets for the products covered by this Regulation.

Article 29

This Regulation shall be without prejudice to the application either of Articles 89, 90, 234 and 257 of the Act of Accession of Spain and Portugal or of the corresponding Articles of the Acts of Accession of other acceding countries. Within the framework of this Regulation, the Kingdom of Spain and the Portuguese Republic shall apply customs duties calculated in accordance with the provisions of the Protocol to the Third ACP-EEC Convention consequent on the Accession of Spain and Portugal to the European Communities.

Article 30

1. The safeguard clauses provided for in the Regulations on the common organization of the agricultural markets and in the specific rules introduced as a result of the implementation of the common agricultural policy shall be applicable to the products covered by this Regulation.

2. As regards relations with the ACP States, the provisions of Regulation (EEC) No 1316/87 shall apply as complementary measures to the implementation of safeguard clauses pursuant to Chapter 1 of the third part of the Convention until the date given in the second paragraph of Article 31 hereof.

3. As regards the countries and territories, the provisions of Decision 86/283/EEC and of Annex III thereto shall apply as complementary measures, as shall the provisions which replace them as from the entry into

force of the new Decision on the association of the countries and territories.

It shall apply from 1 March 1990 and not later than 28 February 1991.

Article 31

This Regulation shall enter into force on the first day following its publication in the *Official Journal of the European Communities*.

The Council, acting by a qualified majority on a proposal from the Commission, may decide to extend this Regulation beyond that date.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 March 1990.

For the Council

The President

G. COLLINS

ANNEX I

LIST OF THE ACP STATES REFERRED TO IN ARTICLE 1

Angola	Liberia
Antigua and Barbuda	Madagascar
Bahamas	Malawi
Barbados	Mali
Belize	Mauritania
Benin	Mauritius
Botswana	Mozambique
Burkina Faso	Niger
Burundi	Nigeria
Cameroon	Papua New Guinea
Cape Verde	Rwanda
Central African Republic	São Tomé and Príncipe
Comoros	Senegal
Congo	Seychelles
Chad	Sierra Leone
Côte-d'Ivoire	Solomon Islands
Djibouti	Somalia
Dominica	Saint Kitts and Nevis
Dominican Republic	Saint Lucia
Equatorial Guinea	Saint Vincent and the Grenadines
Ethiopia	Sudan
Fiji	Suriname
Gabon	Swaziland
Gambia	Tanzania
Ghana	Togo
Grenada	Tonga
Guinea	Trinidad and Tobago
Guinea Bissau	Tuvalu
Guyane	Uganda
Haiti	Vanuatu
Jamaica	Western Samoa
Kenya	Zaire
Kiribati	Zambia
Lesotho	Zimbabwe

*ANNEX II***LIST OF THE COUNTRIES AND TERRITORIES REFERRED TO IN ARTICLE 1**

(This list is without prejudice to the status of these countries and territories now or in the future)

1. Overseas countries of the Kingdom of the Netherlands:

- Aruba, the Netherlands Antilles (Bonaire, Curaçao, St Maarten, Saba, St Eustatius),

2. Overseas territories of the French Republic:

- New Caledonia and Dependencies,
- Wallis and Futuna Islands,
- French Polynesia,
- French Southern and Antarctic Territories.

3. Territorial collectivities of the French Republic:

- Mayotte,
- St Pierre and Miquelon.

4. Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland:

- Anguilla,
- Cayman Islands,
- Falkland Islands,
- Sandwich Islands and their Dependencies,
- Turks and Caicos Islands,
- British Virgin Islands,
- Montserrat,
- Pitcairn,
- St Helena and Dependencies,
- British Antarctic Territory,
- British Indian Ocean Territory.

5. Overseas country of the Kingdom of Denmark:

- Greenland.
-

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 5 March 1990

amending Decision 86/283/EEC on the association of the overseas countries and territories (OCT) with the European Economic Community

(90/146/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 136 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Whereas it is necessary to maintain in force the provisions applicable by virtue of Council Decision 86/283/EEC of 30 June 1986 on the association of the overseas countries and territories with the European Economic Community ⁽³⁾, as last amended by Regulation (EEC) No 4041/89 ⁽⁴⁾, for such time as is needed to propose and adopt a new Decision on association;

Whereas the trade arrangements applicable to the ACP States should also be applied to the OCT as soon as these transitional measures come into force, without prejudice to any provisions of the new Decision on association,

HAS DECIDED AS FOLLOWS:

Article 1

Article 183 of Decision 86/283/EEC is replaced by the following:

Article 183

This Decision, including the Annexes hereto, shall remain applicable until the entry into force of new provisions applying the principles set out in Articles 131 to 135 of the EEC Treaty, or until 28 February 1991, whichever is the earlier, without prejudice to more favourable provisions that may be adopted by the Community concerning imports of products originating in the OCT.

Article 2

By way of derogation from Article 77 of Decision 86/283/EEC, the concept of originating products and the methods of administrative cooperation relating thereto shall, in the case of the OCT, be those, *mutatis mutandis*, laid down for the ACP States in Annex II to Decision No 2/90 of the ACP-EEC Council of Ministers of 27 February 1990 on the transitional measures to be applied from 1 March 1990 ⁽⁵⁾.

Article 3

This Decision shall be published in the *Official Journal of the European Communities*.

It shall apply with effect from 1 March 1990.

Done at Brussels, 5 March 1990.

*For the Council**The President*

G. COLLINS

⁽¹⁾ OJ No C 44, 24. 2. 1990, p. 14.

⁽²⁾ OJ No C 68, 19. 3. 1990.

⁽³⁾ OJ No L 175, 1. 7. 1986, p. 1.

⁽⁴⁾ OJ No L 387, 30. 12. 1989, p. 65.

⁽⁵⁾ See page 2 of this Official Journal.

DECISION
OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES, MEETING WITHIN THE COUNCIL,
of 5 March 1990
on the opening of tariff preferences for products within the province of the ECSC Treaty originating in the overseas countries and territories associated with the Community
(90/147/ECSC)

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES OF THE EUROPEAN COAL AND STEEL COMMUNITY, MEETING WITHIN THE COUNCIL,

Whereas the provisions applicable by virtue of Decision 86/284/ECSC (*) should be maintained in force for such time as is needed to propose and adopt a new Decision on association, while at the same time allowing products originating in the overseas countries and territories to be covered by the same rules of origin as applied to the ACP States, and from the same date;

In agreement with the Commission,

HAVE DECIDED AS FOLLOWS:

Article 1

Article 7 of Decision 86/284/ECSC is replaced by the following:

Article 7

This Decision shall apply until not later than 28 February 1991.

Article 2

Article 4 of Decision 86/284/ECSC is replaced by the following:

Article 4

The concept of originating products and the methods of administrative cooperation relating thereto shall, in the case of the OCT, be those, *mutatis mutandis*, laid down for the ACP States in Annex II to Decision No 2/90 of the ACP-EEC Council of Ministers of 27 February 1990 on transitional measures to be applied from 1 March 1990 (*).

(*) OJ No L 84, 30. 3. 1990, p. 2.

Article 3

This Decision shall be published in the *Official Journal of the European Communities*.

It shall apply with effect from 1 March 1990.

Done at Brussels, 5 March 1990.

For the Council

The President

G. COLLINS

(*) OJ No L 175, 1. 7. 1986, p. 111.