Dan id-dokument ģie maghmul bil-ħsieb li jintuża bħala għodda ta' dokumentazzjoni u l-istituzzjonijiet ma jassumu l-ebda responsabbiltà għall-kontenut tiegħu

<u>B</u> IL-FTEHIM

bejn il-Komunità Ewropea, min-naħa l-waħda, u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe, min-naħa l-oħra

(ĠU L 53, 22.2.1997, p. 2)

Emendata minn:

Gurnal Ufficjali Nru Paġna Data <u>M1</u> Decision No 1/98 of the EC/Denmark-Faroe Islands Joint Committee of L 90 40 25.3.1998 13 March 1998 (*) Decision No 2/98 of the EC/Denmark-Faroe Islands Joint Committee of L 263 37 ►M2 26.9.1998 31 August 1998 (*) Decision No 1/1999 of the EC/Denmark-Faroe Islands Joint Committee L 178 14.7.1999 ►M3 58 of 22 June 1999 (*) Decision No 2/2001 of the EC/Denmark-Faroe Islands Joint Committee 29 14.8.2001 L 219 ►M4 of 11 July 2001 (*) ►M5 Decision No 1/2002 of the EC/Denmark-Faroe Islands Joint Committee L 104 44 20.4.2002 of 20 March 2002 (*) Decision No 1/2005 of the EC/Denmark-Faroe Islands Joint Committee ►M6 1 24.4.2006 of 10 November 2005 (*) Deċiżjoni Nru 1/2006 tal-Kumitat Konġunt tal-KE-Danimarka/Gżejjer 1083 8.5.2007 ►M7 L 118M Faroe tat-13 ta' Luliu 2006 Deċiżjoni Nru 1/2007 tal-Kumitat Konġunt tal-KE/Id-Danimarka-il-Gżejjer Faeroe tat-8 ta' Ottubru 2007 <u>M8</u> ◀ 32 19.10.2007 <u>M</u>9 Deċiżjoni Nru 2/2008 tal-Kumitat Konġunt tal-KE/Danimarka-Gżejjer L 338 72 17.12.2008 Faroe ta' 1-20 ta' Novembru 2008

^(*) Dan l-att qatt ma ģie ppubblikat bil-Malti

IL-FTEHIM

bejn il-Komunità Ewropea, min-naħa l-waħda, u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe, min-naħa l-oħra

IL-KOMUNITÀ EWROPEA,

mill-parti l-waħda, u

IL-GVERN TAD-DANIMARKA U L-GVERN LOKALI TAL-GŻEJJER FAEROE.

mill-parti l-oħra,

JFAKKRU l-istatus tal-Gżejjer Faeroe bhala parti integrali minn wiehed mill-Istati Membri tal-Komunità bi gvern lokali (responsabbli,mill-intern);

JFAKKRU r-riżoluzzjoni tal-Kunsill ta' l-4 ta' Frar 1974 dwar il-problemi tal-Gżejjer Faeroe;

JIKKUNSIDRAW l-importanza vitali għall-Gżejjer Faeroe tal-postijiet tas-sajd, li jikkostitwixxu l-attività ekonomika essenzali tagħhom, billi l-ħut u l-prodotti mis-sajd huma l-oġġetti ewliena ta' l-esportazzjoni tagħhom;

JIKKUNSIDRAW l-importanza tar-relazzjoni tas-sajd stabbilita fil-Ftehim dwar is-sajd bejn il-Partijiet Kontraenti, li jikkonfermaw illi l-aspetti kummerėjali ta' dan il-Ftehim ma għandhomx jaffettwaw il-funzjonament tal-Ftehim dwar is-Sajd u li, b'konsegwnza ta' dan, il-volum tal-possibbiltjiet reċiproċi tas-sajd skond dan il-Ftehim għandhom jissoktaw jinżammu f'livell sodisfaċenti;

BIX-XEWQA li jikkonsolidaw u jestendu r-relazzjonijiet ekonomići li ježistu bejn il-Komunità u l-Gżejjer Faeroe u li jiżguraw, filwaqt li jingħata qies mist-ħoqq lill-kondizzjonijiet ġusti tal-kompetizzjoni, l-iżvilupp armonjuż tal-kummerċ tagħhom bil-għan li jikkontribwixxu għax-xogħol tal-bini ta' l-Ewropa;

RIŻOLTI li jeliminaw b'mod progressiv l-ostakoli għal, sostanzjalment, il-kummerċ kollu tagħhom, skond id-disposizzjonijiet tal-Ftehim Ġenerali dwar it-Tariffi u l-Kummerċ (il-*GATT*) tas-sena 1994 li jirrigwarda l-istabbiliment ta' żoni hielsa tal-kummerċ;

JIDDIKJARAW il-prontezza taghhom li, fid-dawl ta' kull fattur rilevanti, u b'mod partikolari ta' l-iżviluppi fil-Komunità, jeżaminaw il-posibbiltà li jiżviluppaw u jissodaw r-relazzjonijiet taghhom fejn ikun jidher li huwa utli fl-interessi ta' l-ekonomiji taghhom li jiġu estiżi fl-oqsma mhux koperti b'dan il-Ftehim;

JIKKUNSIDRAW illi, għal dan il-fini, fit-2 ta' Diċembru 1991 kien iffirmat Ftehim bejn il-Komunità Ekonomika Ewropea, mill-parti waħda, u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe mill-parti l-oħra (minn issa 'l quddiem msejjaħ "il-Ftehim inizjali");

JIKKUNSIDRAW illi fît-8 ta' Marzu 1995 kien iffirmat Ftehim f'ghamla ta' Skambju ta' Ittri bejn il-Komunità Ewropea mill-parti wahda, u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe, mill-parti l-ohra, li jigu emendati t-Tabelli I u II ta' l-Anness mal-Protokoll tal-Ftehim inizjali (minn issa 'l quddiem msejjah l-"Ftehim f'ghamla ta' Skambju ta' Ittri");

JIKKUNSIDRAW illi, wara l-adeżjoni tar-Repubblika ta' l-Awstrija, ir-Repubblika tal-Finlandja u r-Renju ta' l-Isvezja fl-Unjoni Ewropea fl-1 ta' Jannar 1995, għandhom jiġu aġġustati l-arranġamenti li japplikaw għall-kummerċ fil-ħut u l-prodott mis-sajd bejn il-Gżejjer Faeroe u l-Komunità sabiex jinżammu x-xejriet tal-kummerċ bejn il-Ġżejjer Faeroe min-naħa l-waħda, u l-Istati Membri ġodda, min-naħa l-oħra;

JIKKUNSIDRAW illi, bħala riżultat ta' l-adozzjoni mill-Komunità ta' definizzjoni komuni ta' l-oriģini tal-prodotti mill-petroleum, huwa meħtieġ li jsiru aġġustamenti għad-diposizzjonijiet li jaffettwaw dawn il-prodotti;

JIKKUNSIDRAW illi, sabiex jitqiesu čerti žviluppi fil-kummerė bejn il-Komunità u l-Istati Membri ta' l-EFTA, huwa meħtieġ li jsiru aġġustamenti għaddisposizzjonijiet li jirrigwardaw id-definizzjoni tal-kunċett ta' "prodotti li jori-ginaw (fil-post)" u metodi tal-koperazzjoni amministrattiva;

JIKKUNSIDRAW illi, sabiex titqies il-produzzjoni speĉifika tal-ghalf tal-ħut fuq il-Ġżejjer Faeroe, huwa meħtieġ li jsiru aġġustamenti għad-disposizzjonijiet li japplikaw għall-importazzjonijiet ta' ċerti prodotti agrikoli;

JIKKUNSIDRAW illi, sabiex jghinu jiżguraw il-funzjonament korrett tieghu, ghandu jiġi inkorporat f'dan il-Ftehim Protokoll dwar l-assistenza amministrattiva reċiproka f'materji tad-dwana;

JIKKUNSIDRAW illi, sabiex jikkonformaw ma' čerti modifiki rigward innomenklatura tat-tariffi tad-dwana tal-Partijiet Kontraenti li jaffettwaw il-prodotti riferiti fil-Ftehim inizjali, huwa meħtieġ li tiġi aġġornata n-nomenklatura tattariffi ta' dawn il-prodotti;

JIKKUNSIDRAW illi, sabiex tiģi pprovvduta iktar flessibbiltà, huwa approprjat li l-Kumitat Konģunt jinghata s-setgha li jiddeċiedi dwar l-emendi ghad-disposiz-zjonijiet tal-Protokoll ma' dan il-Frehim;

JIKKUNSIDRAW illi, minhabba ċ-ċarezza, il-Ftehim inizjali u l-Ftehim fil-ghamla ta' Skambju ta' l-Ittri ghandhom jiġu mibdula b'test ġdid kompost fil-ghamla ta' dan il-Ftehim;

JQISU illi l-Ftehim kummerėjali bilaterali bejn il-Finlandja u l-Isvezja u l-Gżejjer Faeroe ma jibqgħux iktar fis-seħħ mad-dħul fis-seħħ ta' dan il-Ftehim;

IDDEČIDEW, skond dawn il-ghanijiet u filwaqt li jikkunsidraw illi l-ebda dispozizzjoni ta' dan il-Ftehim ma tista' tigi interpretata li tezenta lill-Partijiet Kontraenti mill-obbligi li huma r-responsabbiltà taghhom skond ftehim internazzjonali ohra,

LI JIKKONKLUDU DAN IL-FTEHIM:

Artikolu 1

Il-mira ta' dan il-Ftehim hija:

- (a) li, permezz tat-tkabbir tal-kummerċ reċiproku jippromwovi l-iżvilupp armonjuż tar-relazzjonijiet ekonomiċi bejn il-Komunità u l-Gżejjer Faeroe u b'hekk jitrabbew fil-Komunità u fil-Gżejjer Faeroe l-mixi 'l quddiem ta' l-attività ekonomika, it-titjib tal-ħajja u talkondizzjonijiet tax-xogħol, u l-produttività miżjuda u l-istabbiltà finanzjarja,
- (b) li jipprovdi kondizzjonijiet ġusti għall-kompetizzjoni fil-kummerċ bejn il-Partijiet Kontraenti,
- (c) li b'din il-manjiera jikkontribwixxi, bit-tneħhija ta' l-ostakoli għall-kummerċ, għall-iżvilupp armonjuż u t-tkabbir tal-kummerċ dinji.

Artikolu 2

Dan il-Ftehim għandu japplika għall-prodotti li joriģinaw fīl-Komunità u fīl-Gżejjer Faeroe:

 (i) li jidhlu fil-Kapitoli minn 25 sa 97 tas-Sistema Armonizzata, għajr għal dawk elenkati fl-Anness II mat-Trattat li jistabbilixxi l-Komunità Ewropea, u għajr għal dawk elenkati fl-Anness I ma' dan il-Ftehim; (ii) li huma specifikati fil-Protokolli 1, 2 u 4 ma' dan il-Ftehim, b'rigward misthoqq ghall-arrangamenti pprovvduti f'dawn il-Protokolli.

Artikolu 3

Ma għandu jiddaħħal l-ebda dazju tad-dwana fil-kummerċ bejn il-Komunità u l-Gżejjer Faeroe.

Artikolu 4

- 1. Il-Komunità għandha tabolixxi d-dazji tad-dwana fuq l-importaz-zjonijiet mill-Gżejjer Faeroe.
- 2. Il-Gżejjer Faeroe għandhom jabolixxu d-dazji tad-dwana fuq l-importazzjonijiet mill-Komunità. Għal dan il-fini, l-Anness II jiddikjara d-disposizzjonijiet li jinsabu fil-leģislazzjoni tad-dwana u fiskali tal-Gżejjer Faeroe.

Artikolu 5

Id-dispożizzjonijiet li jirrigardaw l-abolizzjoni tad-dazji tad-dwana fuq l-importazzjonijiet għandhom japplikaw ukoll għad-dazji fuq l-importazzjoni ta' natura fiskali.

Il-Gżejjer Faeroe jistghu jibdlu dazju fuq l-importazzjoni ta' natura fiskali jew l-element fiskali ta' dazju fuq l-importazzjoni b'taxxa interna.

Artikolu 6

Ma għandha tiddaħħal l-ebda imposta li jkollha effett ekwivalenti għal dazju tad-dwana fil-kummerċ bejn il-Komunità u l-Gżejjer Faeroe.

Għandhom jiġu aboliti l-imposti li jkollhom effett ekwivalenti għal dazju tad-dwana fuq l-importazzjonijiet fil-kummerċ bejn il-Komunità u l-Gżejjer Faeroe.

Artikolu 7

Ma ghandhom jiddahhlu l-ebda dazju tad-dwana jew imposta li jkollha effett ekwivalenti fil-kummerċ bejn il-Komunità u l-Gżejjer Faeroe.

Għandhom jiġu aboliti d-dazji tad-dwana fuq l-esportazzjonijiet u l-imposti li jkollhom effett ekwivalenti.

Artikolu 8

Il-Protokoll 1 jistabbilixxi t-trattament tat-tariffi u l-arranġamenti li japplikaw għal ċertu ħut u prodotti mis-sajd irrilaxxjati fiċ-ċirkolazzjoni ħielsa fil-Komunità jew importati fil-Gżejjer Faeroe.

Artikolu 9

Il-Protokoll 2 jistabbilixxi t-trattament tat-tariffi u l-arranģamenti li japplikaw għal ċerti prodotti miksuba mill-proċessar tal-prodotti agri-koli.

Artikolu 10

- 1. Fl-eventwalità ta' regoli specifici li jigu stabbiliti b'rizultat ta' l-implimentazzjoni tal-politika agrikola taghha jew ta' kull bidla fir-regoli korrenti, il-Parti Kontraenti fil-kwistjoni tista' taddatta l-arrangamenti li jirrizultaw minn dan il-Ftehim rigward il-prodotti li huma bla hsara ghal-dawn ir-regoli jew bidliet.
- 2. F'dawn il-każijiet il-Parti Kontraenti fil-kwistjoni ghandha taghti qies misthoqq ta' l-interessi tal-Parti Kontraenti l-ohra. Ghal dan il-fini, il-Partijiet Kontraenti jistghu jikkonsultaw lil xulxin fi hdan il-Kumitat Kongunt stabbilit bl-Artikolu 31.

Artikolu 11

Il-Protokoll 3 jistabbilixxi d-definizjoni tal-kuncett "prodotti li joriĝinaw (fil-post)" u l-metodi tal-koperazzjoni amministrattiva.

Artikolu 12

Parti Kontraenti li tkun qieghda tikkunsidra t-tnaqqis tal-livell effettiv tad-dazji taghha jew ta' l-imposti li jkollhom effett ekwivalenti li japplikaw ghal pajjizi terzi li jibbenefikaw mit-trattament ta' nazzjon liktar iffavorit, jew li tkun qieghda tikkunsidra s-sospensjoni ta' l-applikazzjoni taghhom, ghandha, safejn u sakemm ikun prattikabbli, tinnotifika lill-Kumitat Kongunt mhux inqas minn 30 jum qabel ma jidhlu fleffet dan it-tnaqqis jew din is-sospensjoni. Ghandha tiehu nota ta' kull rapprezentazzjoni mill-Parti Kontraenti l-ohra li tirrigwarda kull taghwig li jista' jirrizulta minnhom.

Artikolu 13

- 1. Ma ghandhom jiddaħhlu l-ebda restrizzjoni kwanitattiva jew miżuri li jkollhom effett ekwivalenti fil-kummerċ bejn il-Komunità u l-Gżejjer Faeroe.
- 2. Il-Partijiet Kontraenti għandhom jabolixxu r-restrizzjonijiet kwantitattivi fuq l-importazzjonijiet u kull miżura li jkollha effett ekwivalenti għal restrizzjonijiet kwantitattivi fuq l-importazzjonijiet.

Artikolu 14

1. Il-Komunità tirriserva d-dritt li timmodifika l-arranģamenti li japplikaw għall-prodotti mill-petroleum li jidħlu fl-intestaturi bin-Nri 2710, 2711, ex 2712 (bl-esklużjoni ta' l-ozokerit, ix-xama' tal-linjit u x-xama' tal-peat) u 2713 tan-nomenklatura magħquda dwar l-adozzjoni tad-deċisjonijiet skond il-politika kummerċjali komuni għall-prodotti mill-petroleum jew dwar l-istabbiliment ta' politika komuni dwar l-ener-ģija.

F'din l-eventwalità, il-Komunità ghandha taghti qies misthoqq ta' l-interessi tal-Gżejjer Faeroe; ghal dan il-fini, ghandha tgharraf lill-Kumitat Kongunt, li ghandu jiltaqa' skond il-kondizzjonijiet iddikjarati fl-Artikolu 23(2).

2. Il-Gżejjer Faeroe jirriservaw id-dritt li jieħdu azzjoni simili jekk jiġu ffaċċjati b'sitwazzjonijiet simili.

3. Bla hsara ghall-paragrafi 1 u 2, dan il-Ftehim ma ghandux jippreġudika r-regoli mhux tat-tariffa li jiġu applikati fuq l-importazzjonijiet tal-prodotti mill-petroleum.

Artikolu 15

- 1. Il-Partijiet Kontraenti jiddikjaraw il-prontezza tagħhom li jrabbu, safejn u sakemm jippermettu l-politiki agrikoli tagħhom, l-iżvilupp armonjuż tal-kummerċ fil-prodotti agrikoli li għalihom dan il-Ftehim ma japplikax.
- 2. Il-Partijiet Kontraenti ghandhom japplikaw ir-regoli taghhom fil-materji veterinarji, tas-sahha u tas-sahha tal-pjanti f'manjiera mhux disk-riminatorji u ma ghandhom idahhlu l-ebda miżuri ġodda li jkollhom l-effett li jfixklu l-kummerċ b'mod mhux misthoqq.
- 3. Il-Partijiet Kontraenti għandhom jeżaminaw, skond il-kondizzjonijiet iddikjarati fl-Artikolu 35, kull diffikultà li tista' tinholoq fil-kummerċ tagħhom fil-prodotti agrikoli u għandhom jagħmlu hilithom li jfittxu s-soluzzjonijiet approprjati.

Artikolu 16

Il-Gvern Lokali tal-Gżejjer Faeroe għandu jieħu l-miżuri ta' kontroll meħtieġa sabiex jiżgura l-applikazzjoni korretta tal-prezz tar-riferiment iffissat jew li jrid jiġi ffissat mill-Komunità, riferit fl-Artikolu 2 tal-Protokoll 1.

Il-Partijiet Kontraenti għandhom jiżguraw l-applikazzjoni korretta taddefinizzjoni tal-kuncett tal "prodotti li joriġinaw (fil-post") u l-metodi tal-koperazzjoni amministrattiva, stabbiliti fil-Protokoll 3.

Artikolu 17

II-Protokoll 4 jistabbilixxi d-dispožizzjonijiet spečjali li japplikaw għall-importazzjonijiet ta' ċerti prodotti agrikoli għajr dawk elenkati fil-Protokoll 1.

Artikolu 18

Il-Protokoll 5 jistabbilixxi d-disposizzjonijiet dwar l-assistenza rećiproka bejn l-awtoritajiet amministrattivi fmaterji tad-dwana.

Artikolu 19

Il-Partijiet Kontraenti jerģgħu jaffrmaw l-impenn tagħhom li jikkonċedu lil xulxin it-trattatement ta' nazzjon l-iktar iffavorit skond il-GATT 1994

Dan il-Ftehim ma għandux jipprekludi ż-żamm jew l-istabbiliment ta' unjonijiet doganali, żoni ta' kummerċ ħieles jew arranġamenti għall-kummerċ ta' fuq il-fruntieri, għajr safejn u sakemm dawn jibdlu l-arranġamenti tal-kummerċ ipprovvduti f'dan il-Ftehim, b'mod partikolari d-disposizzjonijiet li jirrigwardaw ir-regoli ta' l-oriġini.

Artikolu 20

Il-Partijiet Kontraenti ghandhom iżommu lura minn kull miżura jew prattika ta' natura fiskali interna li, sewwa jekk direttament u sewwa jekk indirettament, jiddiskriminaw bejn il-prodotti ta' wahda mill-Partijiet Kontraenti u l-prodotti simili li joriģinaw fit-territorju tal-Parti Kontraenti l-ohra.

Il-prodotti esportati lejn it-territorju ta' wahda mill-Partijiet Kontraenti ma jistghux jibbenefikaw mill-hlas lura tat-taxxi interni li jaqbżu l-ammont tat-taxxi diretti jew indiretti imposti fuqhom.

Artikolu 21

Il-ħlasijiet li għandhom x'jaqsmu mal-kummerċ fl-oġġetti u t-trasferiment ta' dawn il-ħlasijiet lill-Istat Membru tal-Komunità li fih ikun residenti l-kreditur jew lill-Gżejjer Faeroe għandhom ikunu hielsa minn kull restrizzjoni.

Artikolu 22

Dan il-Ftehim ma għandux jipprekludi il-projbizzjonijiet jew ir-restrizzjonijiet fuq l-importazzjonijiet, l-esportazzjonijiet jew l-oġġetti fi transitu għal raġunijiet ta' moralità pubblika, l-istat tad-dritt jew is-sigurtà pubblika, il-protezzjoni tas-saħħa u tal-ħajja tal-bniedem, ta' l-annimali jew tal-pjanti, il-protezzjoni tat-teżori nazzjonali ta' valur artisiku, storiku jew arkeoloġiku, il-protezzjoni tal-proprjetà intellettwali, industrijali jew kummerċjali jew ir-regoli li għandhom x'jaqsmu mad-deheb u l-fidda.

Dawn il-projbizzjonijiet jew restrizzjonijiet ma jridux, madankollu, jikkostitwixxu mezz ta' diskriminazzjoni arbitrarja jew ta' restrizzjoni moħbija dwar il-kummerċ bejn il-Partijiet Kontraenti.

Artikolu 23

Xejn f'dan il-Ftehim ma għandu jipprevjieni Parti Kontraenti milli tieħu kull miżura:

- (a) li tikkunsidra mehtiega sabiex tipprevjieni l-iżvelar ta' taghrif kuntrarju ghall-interessi essenzali taghha ta' sigurtà;
- (b) li jkollu x'jaqsam mal-kummerċ ta' l-armi, il-munizzjon jew materjali ta' gwerra jew tar-riċerka, l-iżvilupp jew il-produzzjoni indispensabbli għall-għanijiet tad-difiża, sakemm dawn il-miżuri ma jagħmlux ħsara lill-kondizzjonijiet tal-kompetizzjoni rigward ilprodotti mhux maħsuba għal għanijiet speċifikament militari;
- (ċ) li tikkunsidra essenzali għas-sigurtà tagħha nfisha fi żmien ta' gwerra jew ta' tensjoni internazzjonali gravi.

Artikolu 24

- II-Partijiet Kontraenti għandhom iżommu lura minn kull miżura li x'aktarx tipperikola t-twettiq ta' l-għan ta' dan il-Ftehim.
- 2. Għandhom jieħdu kull miżura ġenerali jew speċifika meħtieġa sabiex iwettqu l-obbligi tagħhom skond dan il-Ftehim.

Jekk il-wahda jew l-ohra miż-żewġ Partijiet Kontraenti tikkunsidra illi l-Parti Kontraenti l-ohra naqset milli twettaq obbligu skond dan il-Ftehim, tista' tiehu l-miżuri approprjati fuq il-kondizzjonijiet u skond il-proceduri stabbiliti fl-Artikolu 29.

Artikolu 25

1. Dawn li ģejjin huma inkompatibbli mal-funzjonament xieraq ta' dan il-Ftehim safejn u sakemm jaffettwaw il-kummerċ bejn il-Komunità u l-Gżejjer Faeroe:

- (i) il-Ftehim kollha bejn l-impriżi, id-deċisjonijiet mill-asoċċjazzjonijiet ta' l-impriżi u l-prattiċi orkestrati bejn l-impriżi li jkollhom bħala l-għan jew l-effett tagħhom il-prevenzjoni, ir-restrizzjoni jew it-tagħwiġ tal-kompetizzjoni rigward il-produzzjoni ta' l-oġġetti jew il-kummerċ fihom;
- (ii) l-abbuż minn impriża jew iktar ta' posizzjoni dominanti fit-territorji tal-Partijiet Kontraenti bħala ħaġa waħda jew f'parti sostanzjali tagħhom;
- (iii) kull għajnuna pubblika li tagħweġ jew tehded li tagħweġ il-kompetizzjoni billi tiffavorixxi lil ċerti impriżi jew il-produzzjoni ta' ċerti oġġetti.
- 2. Jekk Parti Kontraenti tikkunsidra illi prattika moghtija hija inkompatibbli ma' dan l-Artikolu, ghandha tiehu l-mizuri approprjati fuq il-kondizzjonijiet jew skond il-kondizzjonijiet stabbiliti fl-Artikolu 29.

Artikolu 26

Meta żieda fl-importazzjonijiet ta' prodott moghti tkun jew x'aktarx li tkun ta' hsara ghall-attività tal-produzzjoni mwettqa fit-territorju ta' wahda mill-Partijiet Kontraenti u meta din iż-żieda tkun minhabba:

- (i) it-tnaqqis totali jew parzjali fil-Parti Kontraenti importatur, kif ipprovvdut f'dan il-Ftehim, tad-dazji tad-dwana u ta' l-imposti li jkollhom effett ekwivalenti ghall-imposti fuq il-prodott fil-kwistjoni; u
- (ii) il-fatt illi d-dazji jew l-imposti li jkollhom effett ekwivalenti ghall-imposti mill-Parti Kontraenti ta' l-esportazzjoni fuq l-importazzjoni-jiet tal-materji prima jew tal-prodotti intermedjarji wżati fil-fabbri-kazzjoni tal-prodott fil-kwistjoni jkunu sinifikament iktar baxxi middazji korrispondenti jew l-imposti imposti mill-Parti Kontraenti importatur:

il-Parti Kontraenti interessata tista' tiehu l-miżuri approprjati fuq il-kondizzjonijiet u skond il-proceduri stabbiliti fl-Artkolu 29.

Artikolu 27

Jekk wahda mill-Partjiet Kontraenti isib illi qieghed isir fqigh tas-suq fil-kummerc mal-Parti Kontraenti l-ohra, tista' tiehu l-mizuri approprjati kontra din il-prattika skond il-Ftehim dwar l-Implimentazzjoni ta' l-Artikolu VI tal-GATT 1994, fuq il-kondizzjonijiet u skond il-proceduri stabbiliti fl-Artikolu 29.

Artikolu 28

Jekk jinholqu disturbanzi serji f'settur ta' l-ekonomija jew jekk jinholqu diffikultajiet li jistghu jġibu maghhom deterjorazzjoni serja fissitwazzjni ekonomika ta' reġjun, il-Parti Kontraenti interessata tista' tiehu l-miżuri approprjati fuq il-kondizzjonijiet u skond il-proċeduri stabbliti fl-Atikolu29.

Artikolu 29

1. Fl-eventwalità li Parti Kontraenti li tissoggeta l-importazzjonijiet tal-prodotti lijabbli li joholqu d-diffikultajiet riferiti fl-Artikoli 36 u 37 rigward procedura amministrattiva, li l-ghan taghha jkun li tipprovdi taghrif bil-heffa dwar ix-xejriet tal-kummerc, ghandha tgharraf lill-Parti Kontraenti l-ohra.

2. Fil-każijiet specifikati fl-Artikoli minn 24 sa 28, qabel tieħu l-miżuri pprovvduti fihom, fil-każijiet li għalihom japplika l-paragrafu 3 (d) ta' dan l-Artikolu, il-Parti Kontraenti fil-kwistjoni għandha tforni malajr kemm jista' jkun lill-Kumitat Konġunt bit-tagħrif kollu rilevanti meħtieġ għal eżami bir-reqqa tas-sitwazzjoni bil-ħsieb li titfittex soluzzjoni aċċettabbli għall-Partiiet Kontraenti.

Fl-ghażla ta' dawn il-miżuri, ghandha tinghata l-prijorità lil dawk li l-inqas ifixklu l-funzjonament ta' dan il-Ftehim.

Ghandhom jiğu nnotifikati minnufih il-mizuri tas-salvagward lill-Kumitat Kongunt u ghandhom ikunu s-suggett ta' konsultazzjoni perjodika fi hdan il-Kumitat, b'mod partikolari bil-hsieb ta' l-abolizzjoni taghhom malajr daqskemm jippermettu ċ-ċirkostanzi.

- 3. Sabiex jigi implimentat il-paragrafu 2, ghandhom japplikaw id-disposizzjonijiet li ģejjin:
- (a) rigward l-Artikolu 25, il-wahda jew l-ohra mill-Partijiet Kontraenti jistghu jirreferu lill-Kumitat Kongunt jekk jikkunsidraw illi prattika moghtija tkun inkompatibbli mal-funzjonament xieraq ta' dan il-Ftehim fit-tifsira ta' l-Artiklu 25 (1).

Il-Partijiet Kontraenti għandhom jipprovdu t-tagħrif kollu rilevanti lill-Kumitat Konġunt u għandhom jagħtuh l-assistenza li jeħtieġ sabiex jiġi eżaminat il-każ u, meta approprjat, tiġi eliminata l-prattika li hemm oġġezzjoni fuqha.

Jekk il-Parti Kontraenti fil-kwistjoni tonqos milli ģģib fit-tmiem il-prattika li hemm oģģezjoni fuqha fil-perjodu taż-żmien iffissat mill-Kumitat Konģunt, jew fl-assenza tal-ftehim fil-Kumitat Konģunt fi żmien tliet xhur rigward il-materja riferita ghaliha, il-Parti Kontraenti interessata tista' tadotta kull miżura ta' salvagward jekk tikkunsidra mehtieģ li tittratta d-diffikultajiet serji li jirriżultaw mill-prattiċi fil-kwistjoni; b'mod partikolari tista' tirtira l-konċessjonijiet dwar it-tariffi;

(b) rigward l-Artikolu 26, id-diffikultajiet li jinholqu mis-sitwazzjoni riferita f'dan l-Artikolu ghandha tigi riferita ghall-eżami tal-Kumitat Kongunt, li jista' jadotta kull deciżjoni mehtiega sabiex igib dawn id-diffikultajiet fit-tmiem.

Jekk il-Kumitat Konģunt jew il-Parti Kontraeni esportatriči ma jkunux hadu dečižjoni dwar li jģibu fi tmiemhom id-diffikultajiet fi žmien 30 jum rigward il-materja li tkun qieghda tiģi riferita, il-Parti Kontaenti importatur hija awtorizzata li timponi imposta kumpensatorja fuq il-prodott impurtat.

L-imposta kumpensatorja għandha tiġi kkalkolata skond l-inċidenza fuq il-valur ta' l-oġġetti fil-kwistjoni tad-disparitajiet tat-tariffi rigward il-materji prima jew il-prodotti intermedji inkorporati fihom;

- (ċ) rigward l-Artikolu 27, il-konsultazzjoni fil-Kumitat Kongunt għandha ssir qabel ma l-Parti Kontraenti interessata tieħu l-miżuri approprjati;
- (d) meta ċirkostanzi eċċezzjonali li jeħtieġu azzjoni immedjata jagħmlu impossibbli l-eżami minn qabel, il-Parti Kontraenti interessata tista' fis-sitwazzjoni speċifikata fl-Artikoli 26, 27 u 28 kif ukoll fil-każ tal-għajnuniet għall-esportazzjoni li jkollhom inċidenza diretta jew indiretta fuq il-kummerċ, tapplika minnufih il-miżuri prekawzjonarji meħieġa strettament sabiex jirrimedjaw is-sitwazzjoni.

Artikolu 30

Meta Stat Membru jew iktar tal-Komunità jew il-Gżejjer Faeroe ikunu f'diffikultà jew imhedda serjament bid-diffikultajiet rigward il-bilanċ tal-pagamenti tagħhom, il-Parti Kontraenti interessata tista' tieħu miżuri ta' salvagward. Għandha tgħarraf lill-Parti Kontraenti l-oħra minnufih.

Artikolu 31

- 1. Huwa hawnhekk stabbilit Kumitat Konģunt li għandu jkun responsabbli mill-amministrazzjoni ta' dan il-Ftehim u għandu jiżgura l-implimentazzjoni xierqa tiegħu. Għal dan il-għan, għandu jagħmel rakkommandazzjonijiet u jieħu deċisjonijiet fil-każijiet ipprovvduti f'dan il-Ftehim. Dawn id-deċisjonijiet għandhom jiddaħħlu f'effett mill-Partijiet Kontraenti skond ir-regoli tagħhom infushom.
- 2. Bil-ghan ta' l-implimentazzjoni xierqa ta' dan il-Ftehim, il-Partijiet Kontraenti ghandhom jiskambjaw it-taghrif u, fuq it-talba ta' wahda miż-żewġ Partijiet, ghandha żżomm konsultazzjonijiet mal-Kumitat Konġunt.
- 3. Il-Kumitat Konģunt għandu jadotta r-regoli tiegħu ta' proċedura.

Artikolu 32

- 1. Il-Kumitat Konģunt għandu jikkonsisti mir-rappreżentanti tal-Partijiet Kontraenri.
- 2. Il-Kumitat Konģunt għandu jaġixxi bi qbil reċiproku.

Artikolu 33

- 1. Kull wahda miż-żewġ Partijiet Kontraenti ghandha tippresjiedi l-Kumitat Konġunt wara xulxin, skond l-arranġamenti li jridu jiġu stabbiliti fir-regoli tieghu ta' proċedura.
- 2. Il-President tal-Kumitat Konģunt għandu jsejjaħ il-laqgħat tal-Kumitat Konģunt mill-inqas darba fis-sena sabiex jagħmel rivista tal-funzjonament ģenerali ta' dan il-Ftehim.

B'żieda ma' dan, il-Kumitat Konġunt għandu jiltaqa' kullmeta hekk jeħtieġu ċirkostanzi speċjali, fuq it-talba tal-waħda jew l-oħra miż-żewġ Partijiet Kontraenti, skond il-kondizzjonijiet li jridu jiġu stabbiliti fir-regoli tiegħu ta' proċedura.

3. Il-Kumitat Konģunt jista' jideciedi li jistabbilixxi kull grupp tax-xoghol li jista jassistih fit-twettiq tax-xoghol tieghu.

Artikolu 34

- 1. Il-Kumitat Konģunt għandu jemenda d-disposizzjonijiet tal-Protokolli ma' dan il-Ftehim.
- 2. Fl-eventwalità ta' modifiki fin-nomenlatura tat-tariffi tad-dwani tal-Partijiet Kontraenti li jaffettwaw il-prodotti riferiti f'dan il-Ftehim, il-Kumitat Kongunt jista' jaddatta n-nomenklatura ta' dawn il-prodotti sabiex jikkonformaw ma' dawn il-modifiki.

Artikolu 35

1. Meta Parti Kontraenti tikkunsidra li jkun utli fl-interess komuni taż-żewġ Partijiet Kontraenti li jiġu żviluppati r-relazzjonijiet stabbiliti b'dan il-Ftehim, għandha tissottometti talba rraġjonata lill-Parti Kontraenti l-oħra.

Il-Partijiet Kontraenti jistghu jaghtu struzzjonijiet lill-Kumitat Konģunt sabiex jeżamina din it-talba u, meta approprjat, jaghmel rakkommandazzjonijiet ghalihom, b'mod partikolari bil-ħsieb li jiftah in-negozjati.

2. Il-Ftehim li jirrizultaw min-negozjati riferiti fil-paragrafu 1 iridu jkunu bla ħsara għar-ratifika jew l-approvazzjoni mill-Partijiet Kontrenti skond il-proċeduri tagħhom infushom.

Artikolu 36

Fuq it-talba tal-Gżejjer Faeroe, il-Komunità trid tikkunsidra:

- it-titjib tal-possibbiltajiet ta' l-aċċess għal prodotti speċifiċi,
- l-estensjoni tal-končessjonijiet dwar it-tariffi għall-prodotti mis-sajd tal-poplu tal-Gżejjer Faeroe sabiex jinkludu speċji ġodda tal-ħut maqbud mill-bastimenti tas-sajd tal-Gżejjer Faeroe bbażati u li jaħdmu fl-Atlantiku ta' Fuq, jew sabiex jikludu l-prodotti mis-sajd li jappartjienu għalihom li bħalissa mhumiex prodotti mill-industrija tas-sajd tal-Gżejjer Faeroe. Dan l-ispeċji l-ġodda tal-ħut jew tal-prodotti mis-sajd jitgħu jiġu importati bla ħlas tad-dazju fil-Komunità bla ħsara għal-limitazzjonijiet kwantitattivi meħtieġa jekk l-ispeċji l-ġodda tal-ħut jew tal-prodotti mis-sajd ikunu ta' natura sensittiva fil-Komunità.

Artikolu 37

L-Annessi u l-Protokolli ma' dan il-Ftehim għandhom jiffurmaw parti integrali minnu.

Artikolu 38

Kull wahda miż-żewġ Partijiet Kontraenti tista' tirrinunzja ghal dan il-Ftehim billi tinnotifika lill-Parti Kontraenti l-ohra. Dan il-Ftehim ghandu jtemm milli jibqa' fis-sehh 12-il xahar wara d-data ta' din in-notifika.

Artikolu 39

Dan il-Ftehim ghandu japplika, mill-banda l-wahda, ghat-territorji li fihom jigi applikat it-Trattat li jistabbilixxi l-Komunità Ewropea u skond il-kondizzjonijiet stabbiliti f'dan it-Trattat u, mill-banda l-ohra, ghat-territorju tal-Ġżejjer Faeroe.

Artikolu 40

1. Dan il-Ftehim huwa mfassal f'kopja doppja fl-ilsien Daniż, Olandiż, Ingliż, Finlandiż, Franciż, Germaniż, Grieg, Taljan, Portugiż, Spanjol, Svediż, u tal-Gżejjer Faeroe, b'kull wahda minn dawn it-testi awtentici ndags.

- 2. Dan il-Ftehim irid jiği approvat mill-Partijiet Kontraenti skond il-proceduri taghhom infushom.
- 3. Ghandu jidhol fis-sehh fl-1 ta' Jannar 1997, sakemm il-Partijiet Kontraenti jkunu nnotifikaw lil xulxin qabel din id-data illi ġew ikkompletati l-proċeduri mehtieġa ghal dan il-fini. Wara din id-data, il-Ftehim ghandu jidhol fis-sehh fl-ewwel jum tat-tielet xahar wara din in-notifika.
- 4. Id-dispozizzjonijiet tal-Ftehim li ģejjin ma għandhomx jibqgħu fis-seħħ mad-dħul fis-seħħ ta' dan il-Ftehim:
- il-Ftehim bejn il-Komunità Ekonomika Ewropea, min-naħa l-waħda,
 u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe, min-naħa l-oħra, iffirmat fit-2 ta' Diċembru 1991,
- il-Ftehim f'għamla ta' Skambju ta' Ittri bejn il-Komunità Ewropea, mill-parti waħda, u l-Gvern tad-Danimarka u l-Gvern Lokali tal-Gżejjer Faeroe, mill-parti l-oħra, li jemenda t-Tabelli I u II ta' l-Anness mal-Protokoll tal-Ftehim imsemmi hawn fuq, iffirmat fit-8 ta' Marzu 1995,
- il-Ftehim kummerċjali bilaterali bejn il-Finlandja u l-Isvezja u l-Gżejjer Faeroe,

Hecho En Bruselas, El Seis De Diciembre De Mil Novecientos Noventa Y Seis.

Udfærdiget I Bruxelles Den Sjette December Nitten Hundrede Og Seks Og Halvfems.

Geschehen Zu Brüssel Am Sechsten Dezember Neunzehnhundertsechsundneunzig.

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

Done At Brussels On The Sixth Day Of December In The Year One Thousand Nine Hundred And Ninety-Six.

Fait À Bruxelles, Le Six Décembre Mil Neuf Cent Quatre-Vingt-Seize.

Fatto A Bruxelles, Addì Sei Dicembre Millenovecentonovantasei.

Gedaan Te Brussel, De Zesde December Negentienhonderd Zesennegentig.

Feito Em Bruxelas, Em Seis De Dezembro De Mil Novecentos E Noventa A Seis.

Tehty Brysselissä Kuudentena Päivänä Joulukuuta Vuonna Tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som Skedde I Bryssel Den Sjätte December Nittonhundranittiosex. Gjørdur Í Brússel, sætta desembur nítjanhundrað og nýtiseks

Por La Comunidad Europea

For Det Europæiske Fællesskab

Für Die Europäische Gemeinschaft

Για την Ευρωπαϊκή Κοινότητα

For The European Community

Pour La Communauté Européenne

Per La Comunità Europea

Voor De Europese Gemeenschap

Pela Comunidade Europeia Euroopan Yhteisön Puolesta På Europeiska Gemenskapens Vägnar Fyri Europeiska Felagsskapin

repuiseles.

Por El Gobierno De Dinamarca Y El Gobierno Local De Las Islas Feroe

For Danmarks Regering Og Færøernes Landsstyre

Für Die Regierung Von Dänemark Und Die Landesregierung Der Färöer

Για την κυβέρνηση της Δανίας και την τοπική κυβέρνηση των Νήσων Φερόε

For The Government Of Denmark And The Home Government Of The Faroe Islands

Pour Le Gouvernement Du Danemark Et Le Gouvernement Local Des Îles Féroé

Per Il Governo Della Danimarca E Per Il Governo Locale Delle Isole Færøer

Voor De Regering Van Denemarken En De Landsregering Van De Faeröer

Pelo Governo Da Dinamarca E Pelo Governo Regional Das Ilhas Faroé Tanskan Hallituksen Ja Färsaarten Paikallishallituksen Puolesta

På Danmarks Regerings Och Färöarnas Landsstyres Vägnar

Fyri Ríkisstjórn Danmarkar Og Føroya Landsstýri

Edmund Facureum Mill Hillellefettell

 ${\it ANNESS~I}$ Lista ta' prodotti msemmija fl-Artikolu 2 (i) ta' dan il-Ftehim

Kodići NK	Deskrizzjoni
3502	Albumini (inklużi l-koncentrati ta' żewg proteini tax-xorrox jew iżjed, li fihom piż ta' iżjed minn 80 % ta' proteini tax-xorrox, ikkalkulat fuq il-materja mixwija), albuminati u derivattivi ta' l-albumin ohra:
	— Albumin tal-bajd:
3502 11	— — Mnixxef:
3502 11 90	— — Оћга
3502 19	— — Ohra:
3502 19 90	— — Оћга
3502 20	Albumin tal-ħalib, inklużi l-koncentrati ta' żewg proteini tax-xorrox jew iżjed:
	— — Ohra:
3502 20 91	— — Mnixxef (per eżempju, ffolji, ffrak,flaqx, ftrab)
3502 20 99	— — Оћга

ANNESS II

Ghall-ghanijiet ta' l-Artikolu 4(2) ta' dan il-Ftehim, il-liģi doganali u fiskali tal-Faroes fihom id-dispožizzjonijiet li ģejjin:

- (a) tariffa doganali ibbażata fuq is-Sistema Armonizzata u li tosserva l-obligazzjonijiet tal-GATT tad-Danimarka;
- (b) trattament ta' eżenzjoni tal-hlas tad-dazju fuq prodotti li joriginaw fil-Komunità bl-eċċezzjonijiet imfassla fil-Protokolli 2 u 4;
- (c) sistema ta' taxxa indiretta ibbażata fuq 1-elementi li ġejjin:
 - taxxa fuq il-valur miżjud (VAT, ibbażata fuq l-istess principji bħal dawk li japplikaw fil-Komunità , inkluż l-ebda diskriminazzjoni fuq prodotti importati); u
 - sistema ta' taxxa fuq is-sisa, taxxabbli bl-istess mod fuq il-produzzjoni domestiku u fuq il-prodotti importati.

PROTOCOL 1

concerning the tariff treatment and arrangements applicable to certain fish and fishery products released for free circulation in the Community or imported into the Faroes

Article 1

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

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

Article 2

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

Article 3

- 1. Where a price decrease in imports of a given fishery product from one Contracting Party is, or is likely to be, seriously detrimental to the production activity concerned in the other Contracting Party, the Contracting Party concerned ay take appropriate measures.
- 2. In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement.
- 3. Before taking appropriate measures, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a through examination of the situation with a view to seeking a solution acceptable to the Contracting parties.
- 4. Except in cases of urgency, as described in paragraph 5, the Contracting Party concerned may not take measures until one month has elapsed after the date of notification, unless the Joint Committee procedure is concluded before expiry of the stated time limit.
- 5. Where circumstances require urgent action, the Contracting Party concerned may apply the measures strictly necessary to remedy the situation at the earliest three days after having informed the other Contracting Party.
- 6. Any safeguard measures shall be notified immediately to the Joint Committee and shall be the subject of periodical consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

Article 4

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

ANNEX

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

TABLE 1

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

-				
	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
	ex 0302 69 68	Hake of the species Merluccius merluccius	0	
	0302 69 81	Monkfish (Lophius spp.)	0	
	0302 69 85	Blue whiting (Micromesistius poutassou or Gadus poutassou)	0	
	0302 69 99	Other	0	
	0302 70 00	- Livers and roes	0	
	0303	Fish, frozen excluding fish fillets and other fish meat of heading No 0304:		
	ex 0303 21 90	Trout of the species Oncorbynchus mykiss	0	TQ No 1
	ex 0303 22 00	Atlantic salmon (Salmo salar)	0	
	0303 29 00	Other	0	
	0303 31 10	 – – Lesser or Greenland halibut (Reinhardtius hippoglossoides) 	0	
	0303 31 30	Atlantic halibut (Hippoglossus hippoglossus)	0	
	0303 32 00	Plaice (Pleuronectes platessa)	0	
	0303 33 00	Sole (<i>Solea</i> spp.)	0	
	0303 39 10	Flounder (Platichthys flesus)	0	
	0303 39 30	Fish of the genus Rhombosolea	0	
	0303 39 80	Other	0	
	0303 50	Herrings (Clupea harengues, Clupea pollasi), excluding livers and roes:	0	
	0303 50 05	From 1 January to 14 February	0	
	0303 50 98	From 16 June to 31 December	0	
	0303 60 11	Cod of the species Gadus morhua	0	
▼ <u>M7</u>				
	0303 72 00	Haddock (Melanogrammus aeglefinus)	0	
▼ <u>M3</u>				
	0303 73 00	Coalfish (Pollachius virens)	0	
	ex 0303 74 10	Mackerel of the species <i>Scomber scombrus</i> , from 1 January to 14 February	0	
	ex 0303 74 20	Mackerel of the species <i>Scombere scombrus</i> , from 16 June to 31 December		
	0303 75	Dogfish and other sharks:		
	0303 75 20	Of the species Squalus acanthias	0	
	0303 75 50	Of the species Scyliorhinus spp.	0	
	0303 75 90	Other		
	0303 79	Other:		
		Redfish (Sebastes spp.):		
	0303 79 35	Redfish of the species Sebastes marinus	0	
	ex 0303 79 37	Redfish of the species Sebastes mentella	0	
	CA 0303 17 31			
	0303 79 45	Whiting (Merlangus merlangus)	0	

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

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

▼ <u>M3</u>				
	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
	ex 0305 41 00	- Smoked fish, including fillets:		
	ex 0305 42 00	Atlantic salmon (Salmo salar)	0	
	0305 42 00	– Herrings (Clupea harengus, Clupea pallasii)	0	
	0305 49 10	Lesser or Greenland halibut (Reinhardtius hippoglossoides)	0	
	0305 49 20	Atlantic halibut (Hippoglossus hippoglossus)	0	
	ex 0305 49 30	Mackerel of the species Scomber scombrus)	0	
	ex 0305 49 45	Trout of the species Onocorhynchus mykiss	0	
	0305 49 50	Eels (Anguilla spp.)	0	
	0305 49 80	Other	0	
		- Dried fish, whether or not salted but not smoked:		
	ex 0305 51 10	Cod of the species Gadus morhua, dried, unsalted	0	
	ex 0305 51 90	Cod of the spcies Gadus morhua, dried, salted	0	
▼ <u>M9</u>				
	0305 59	– Oħrajn:		
	0305 59 80	_ — — Оћгајп:		
	ex 0305 59 80	Merlangu (Pollachius virens)	0	KT Nru 5
▼ <u>M3</u>				
	ex 0305 59 90	Other:		
		Of ling (Molva molva)	0	
		Of blue ling (Molva dipterygia dipterygia)	0	
		Of tusk (Brosme brosme)	0	
		- Fish, salted but not dried or smoked and fish in brine:		
	0305 61 00	Herrings (Clupea harengus, Clupea pallasii)	0	
	ex 0305 62 00	Cod of the species Gadus morhua	0	
	0305 69	Other:		
	0305 69 90	Other	0	
	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets or crustaceans, fit for human consumption:		
		- Frozen:		
	0306 13	Shrimps and prawns:		
	0306 13 10	Of the family <i>Pandalidae</i>	0	
	0306 13 40	Deepwater rose shrimps (Parapenaeus longirostris)	0	
	0306 13 50	Shrimps of the genus <i>Penaeus</i>	0	
	0306 13 80	Other	0	

▼ <u>M3</u>				
	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
▼ <u>M9</u>				
	0306 14	– – Grančijiet:		
	0306 14 90	– – Oħrajn:		
	ex 0306 14 90	– – – Grancijiet ta' l-ispeci Geryon affinis	0	KT Nru 6
▼ <u>M3</u>				
	0306 19 30	– – Norway lobsters (Nephrops norvegicus)	0	
		- Not frozen:		
	0306 29 30	– – Norway lobsters (Nephrops norvegicus)	0	
	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
	0307 21 00	Live, fresh or chilled	0	
	0307 29	Other:		
	0307 29 10	Common scallop (Pecten maximus), frozen	0	
	0307 29 90	Other	0	
▼ <u>M9</u>				
		 Oħrajn, inklużi dqiq, qamħ mitħun oħxon u gerbub ta' invertebrati akkwatiċi għajr krustaċji, tajbin għall-konsum mill-bniedem: 		
	0307 91 00	– – Hajjin, friski jew imkessħa:		
	ex 0307 91 00	– – Bronja komuni (Buccinum undatum)	0	KT Nru 7
	0307 99	– Ohrajn:		
		– – – Iffriżati:		
	0307 99 18	Ohrajn:		
	ex 0307 99 18	Bronja komuni (Buccinum undatum)	0	KT Nru 7
▼ <u>M3</u>				
	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
		- Fish, whole or in pieces, but not minced:		
	ex 1604 11 00	Atlantic salmon (Salmo salar)	0	TQ No 2
	1604 12	Herrings:		
		Other:		
	1604 12 91	In airtight containers	0	
	1604 12 99	Other	0	
	1604 19	Other:		
		1		

	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
	ex 1604 19 10	Trout of the species Oncorhynchus mykiss	0	TQ No 2
	1604 19 91	Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	0	
		Other:		
	1604 19 92	– – – – Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	TQ No 3
	1604 19 93	Coalfish (Pollachius virens)	0	TQ No 3
	1604 19 94	Hake (Merluccius spp., Urophycis spp.)	0	TQ No 3
	1604 19 95	– – – – Alaksa pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	0	TQ No 3
	1604 19 98	Other	0	TQ No 3
	1604 20	- Other prepared or preserved fish:		
	1604 20 05	Preparations of surimi	0	TQ No 3
		Other:		
	ex 1604 20 10	Of Atlantic salmon (Salmo salar)	0	TQ No 2
	ex 1604 20 30	Of Trout of the species Oncorhynchus mykiss	0	TQ No 2
	1604 20 90	Of other fish:		
		Other than of herring	0	TQ No 3
	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
	1605 20	- Shrimps and prawns:		
	1605 20 10	In airtight containers	0	TQ No 4
		Other:		
	1605 20 91	In immediate packings of a net content not exceeding 2 kg	0	TQ No 4
	1605 20 99	Other	0	TQ No 4
▼ M9	ex 1605 40 00	- Norway lobsters (Nephrops norvegicus)	0	TQ No 4
	1605 90	– Oħrajn		
		– – Molluski:		
	1605 90 30	– – Oħrajn:		
	ex 1605 90 30	– – – Bronja komuni (<i>Buccinum undatum</i>)	0	KT Nru 7
▼ <u>M3</u>				
	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
	2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluses or other aquatic invertebrates	0	

TABLE II

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
0301	Live fish:		TQ No 1 (1) 700

	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
	ex 0301 91 90	Trout of the species Oncorhynchus mykiss	0	
	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		
	ex 0302 11 90	Trout of the species Oncorhynchus mykiss	0	
	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
	ex 0303 21 90	Trout of the species Oncorhynchus mykiss	0	
	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
	0304 10	- Fresh or chilled:		
		– – Fillets:		
	ex 0304 10 11	Of trout of the species Oncorhynchus mykiss	0	
	0304 20	– Frozen fillets:		
	ex 0304 20 11	Of trout of the species Oncorhynchus mykiss	0	
	0304 90	- Other:		
	ex 0304 90 10	Of trout of the species Oncorhynchus mykiss	0	
▼ <u>M9</u>				
	0305	Hut, imnixxef, immellah jew fis-salmura, hut affumikat, sew jekk imsajjar qabel jew matul il-process ta' iffumikazzjoni sew jekk le; dqiq, qamh mithun ohxon u gerbub tal-hut, tajjeb ghall-konsum mill-bniedem:		
		- Hut imnixxef, immellah jew mhux imma mhux affumikat:		
	0305 59	– – Oħrajn:		
	0305 59 80	— — Оћгаjn:		
	ex 0305 59 80	– – – Merlangu (<i>Pollachius virens</i>)	0	KT Nru 5 (3) 750
	0306	Krustačji, fil-qoxra jew le, hajjin, friski, imkessha, iffrižati, imnixxfa, immelha jew fis-salmura; krustačji, fil-qoxra, imsajra fuq il-fwar jew mghollija fl-ilma, imkessha jew mhumiex, iffrižati, imnixxfa, immellha jew fis-salmura; dqiq, qamh mithun ohxon u gerbub ta' krustačji, tajbin ghall-konsum mill-bniedem:		
		– Iffriżati:		
	0306 14	– – Grančijiet:		
	0306 14 90	– – Ohrajn:		
	ex 0306 14 90	– – – Grancijiet ta' 1-ispeci <i>Geryon affinis</i>	0	KT Nru 6 (³) 750
	0307	Molluski, fil-qoxra jew mhumiex, hajjin, friski, imkessha, iffriżati, imnixxfa, immellha jew fis-salmura; invertebrati akkwatići ghajr krustaćji u molluski, hajjin, friski, imkessha, iffriżati, imnixxfa, immellha jew fis-salmura; dqiq, qamh mithun ohxon u gerbub ta' invertebrati akkwatići ghajr krustaćji, tajbin ghall-konsum mill-bniedem:		

▼<u>M9</u>

	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
		 Ohrajn, inklużi dqiq, qamh mithun ohxon u gerbub ta' invertebrati akkwatići ghajr krustaćji, tajbin ghall-konsum mill-bniedem: 		
	0307 91 00	– – Hajjin, friski jew imkessħa:		
	ex 0307 91 00	– – Bronja komuni (Buccinum undatum)	0	KT Nru 7 (³) 1 200
	0307 99	– Oħrajn:		
		– – Iffriżati:		
	0307 99 18	Oħrajn:		
	ex 0307 99 18	– – – – Bronja komuni (Buccinum undatum)	0	KT Nru 7 (3)
▼ M3				1 200
V <u>IVIS</u>	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 2 400
		- Fish, whole or in pieces, but not minced:		
	ex 1604 11 00	Atlantic salmon (Salmo salar)	0	
	1604 19	Other:		
	ex 1604 19 10	Trout of the species Oncorhynchus mykiss	0	
	1604 20	- Other prepared or preserved fish:		
		Other:		
	ex 1604 20 10	Of Atlantic salmon (Salmo salar)	0	
	ex 1604 20 30	Of trout of the species Oncorhynchus mykiss	0	
	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 3 1 200
		- Fish, whole or in pieces, but not minced:		
	1604 19 92	– – – – Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	
	1604 19 93	Coalfish (Pollachius virens)	0	
	1604 19 94	Hake (Merluccius spp., Urophycis spp.)	0	
	1604 19 95	Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachius)	0	
	1604 19 98	Other	0	
	1604 20	- Other prepared or preserved fish:		
	1604 20 05	Preparations of surimi	0	
		Other		
	ex 1604 20 90	Of other fish:		
		Other than of herring	0	
▼ <u>M7</u>				
	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		TQ No 4 (2) 4 000
	1605 20	- Gambli u gambli kbar (prawns):		

▼<u>M7</u>

	CN code	Description	Rate of duty	Tariff quota (TQ)
	(1)	(2)	(3)	(4)
	1605 20 10	– F'kontenituri li jżommu l-arja	0	
		– Oħrajn:		
	1605 20 91	F'pakki diretti b'kontenut nett ta' mhux aktar minn 2 kg	0	
	1605 20 99	– – Oħrajn:	0	
	ex 1605 40 00	– Awwist tan-Norveģja (Nephrops norvegicus)	0	
▼ <u>M9</u>				
	1605 90	– Oħrajn		
		– – Molluski:		
	1605 90 30	– — Оћгајn:		
	ex 1605 90 30	– – – Bronja komuni (<i>Buccinum undatum</i>)	0	KT Nru 7 (³) 1 200

▼<u>M3</u>

- (¹) Figures refer to the commercial presentation 'whole and gutted'. For imports falling within HS code 0304, a coefficient of 2 shall be applied for quantities drawn from this tariff quota.

 ▶ M7 (²) Fl-2007 l-volum annwali ghandu jkun ta' 4 000 tunnellata. Mill-1 ta' Jannar 2008 'l quddiem il-volum annwali ghandu jiżdied b'l 000 tunnellata ghal livell massimu ta' 6 000 tunnellata bil-kundizzjoni li ta' l-inqas 80% ta' l-ammont totali tal-kwota ta'
- qabel tintuža sal-31 ta' Dičembru ta' dik is-sena. ◀

 ► M9 (³) Għas-sena 2008 il-volumi tal-kwoti tariffarji għandhom jiġu kkalkolati *pro rata* mal-volumi bażići proporzjonalment mal-parti ta' dik is-sena li tkun għaddiet qabel ma japplikaw il-kwoti tariffarji. ◀

PROTOKOLL 2

dwar it-trattament u l-arranġamenti tat-tarriffi applikabbli fuq ċerti prodotti miksubin mill-proċessar ta' prodotti agrikoli

Artikolu 1

Sabiex jittiehdu in kunsiderazzjoni d-differenzi fil-prezz tal-prodotti agrikoli inkorporati fil-merkanzija spećifikata fit-tabella anness ma' dan il-Protokoll, dan il-Ftehim ma jipprekludix:

- (i) l-intaxxazzjoni, fil-hin ta' l-importazzjoni, ta' komponent agrikolu jew ta' ammont fiss, jew l-applikazzjoni ta' miżuri ta' kumpens fuq il-prezz intern;
- (ii) l-applikazzjoni ta' miżuri adottati fil-ħin ta' l-esportazzjoni.

Artikolu 2

II-Komunità għandha tapplika id-dazji doganali fuq l-importazzjonijiet li jori-ginaw fil-Faroes kif huwa indikat fit-tabella annessa ma' dan il-Protokoll.

Artikolu 3

Il-Faroes ghandu jnehhi t-tariffi u d-dazji fuq l-importazzjonijiet ta' prodotti agrikoli ppročessati li joriģinaw fil-Komunità , bl-ečcezzjonijiet imsemmija fil-Protokoll 4, Artikolu 2

Jekk il-Faroes iddahhal dawn il-miżuri ghall-prodotti agrikoli pprocessati kif imsemmi fl-Artikolu 1 ta' dan il-Protokoll, il-Komunità ghandha tigi notifikata b'dan.

Tabella KOMUNITÀ EWROPEA

Kodići NK	Deskrizzjoni	Rata tad-dazju (1
0403	Xorrox tal-butir, ħalib u krema baqti, jogurt, kefir u ħalib u krema oħra fermentati jew aċidifikati, sewwa jekk konċentrati jew fihom zokkor miżjud jew materja oħra li tagħmel ħelu jew b'togħma jew fihom frott, ġewż jew kawkaw miżjuda u sewwa jekk le	
0403 10	— Jogurt:	
0403 10 51 sa 0403 10 99	— — B'togħma jew fĭh frott, ġewż jew kawkaw miżjuda	EA
0403 90	— Oħra:	
0403 90 71 sa 0403 90 99	— — B'togħma jew fih frott,ġewż jew kawkaw miżjuda	EA
0710	Hxejjex (nejjin jew misjurin bil-fwar jew mgholli fl-ilma) iffriżati:	
0710 40	— Sweetcorn	EA
0711	Hxejjex ippreservati proviżorjament (per eżempju, bil-gass diossidju tal-kubrit, fl-ilma mielah, fl-ilma tal-kubrit jew fsoluzzjonijiet preservattivi), imma fdak listadju mhux tajbin biex jittieklu immedjatament:	
0711 90	— Hxejjex ohra; tahlita ta' haxix:	
	— — Ħxejjex:	
0711 90 30	— — Sweetcorn	EA
1702	Zokkor iehor, inkluż laktosju, maltosju,glukosju u fruktosju kimikament puri, fil-forma solida; ģulepp taz-zokkor li ma fihomx materja li taghti t-toghma jew il-kulur miżjuda; ghasel artificjali sewwa jekk imhallet bl-ghasel naturali jew le; karamella:	
1702 50	— Frukotsju kimikament pur	B'xejn
1702 90	— Oħra, inkluż iz-zokkor invertit	
1702 90 10	— — Maltosju kimikament pur	B'xejn
1704	Konfettura taz-zokkor (inkluż iċ-ċikkulata bajda), li ma fihiex kawkaw:	
1704 10	— Ćjuwing-gamm, sewwa jekk miksi biz-zokkor u sewwa jekk le	EA maximur
1704 90	— Oħra:	
1704 90 10	— — Estratt ta' l-għud is-sus li fĭh iżjed minn 10 %fl-użin ta' sukrosju imma ma fihx sustanzi oħra miżjuda	B' xejn
1704 90 10	— — Čikkulata bajda	EA maximur +AD S/Z
1704 90 51 sa 1704 90 99	— — Оћга	EA maximur +AD S/Z
1806	Ċikkulata u preparazzjonijiet oħra ta' l-ikel li fihom iċ-ċikkulata:	
1806 10	— Trab tal-kawkaw, li fih zokkor miżjud jew materja ohra li taghmel helu	EA
1806 20	— Preparati ohra f' lokkijiet jew biċċijiet li jiżnu iżjed minn 2 kg jew f'forma likwida, pejst, trab, mrammla jew forma ohra ta' ingrossa f'kontenituri jew lippakkjar immedjat, ta' kontenut li jaqbeż 2 kg:	

Kodići NK	Deskrizzjoni	Rata tad-dazj
1806 20 10	— Li fihom 31 % jew iżjeb bl-użin ta' butir tal-kawkaw jew fihom piż maghqud ta' 31 % jew iżjed ta' butir tal-kawkaw u xaħam tal-ħalib	EA maxin +AD S/
1806 20 30	— Li fihom piż maghqud ta' 25 % jew iżjed, imma inqas minn 31 % ta' butir tal-kawkaw u xaham tal-halib	EA maxin +AD S/
	— — Оћга:	
1806 20 50	— — Li fihom 18 % jew iżjed bl-użin ta' butir tal-kawkaw	EA maxin +AD S/
1806 20 70	— — Frak tal-halib taċ-ċikkulata	EA
1806 20 95	— — Оћга	EA maxir +AD S
	— Oħra, f'blokkijiet, biċċijiet jew bars:	
1806 31 00	— — Mimlijin:	EA maxir +AD S
1806 32	— — Mhux mimlijin	EA maxir +AD S
1806 90	— Оћга:	
1806 90 11 sa 1806 90 39	— Cikkulata u prodotti taċ-ċikkulata	EA maxir +AD S
1806 90 50	Konfettura taz-zokkor u sostituti tagħha magħmula minn prodotti għas-sostituz-zjoni taz-zokkor, li fihom il-kawkaw	EA maxii +AD S
1806 90 60	— — Pejstijiet li fihom il-kawkaw	EA maxii +AD S
1806 90 70	— — Preparati li fihom il-kawkaw ghall-ghamla tax-xorb	EA maxii +AD S
1806 90 90	— — Оћга	EA maxii +AD S
1901	Estratt tax-xghir, preparati ta' l-ikel tad-dqiq, qamh ohxon, lamtu jew estratt tax-xghir, li ma fihomx kawkaw jew li fihom inqas minn 40 % bl-użin tal-kawkaw fuq bażi totalment bla xaham, mhux spećifikati jew inklużi x'imkien iehor; preparati ta' l-ikel tal-prodotti ta' l-intestatura Nri 0401 sa 0404, li ma fihom kawkaw jew li ihom inqas minn 5 % bl-użin tal-kawkaw fuq bażi totalment bla xaham, mhux spećifikati jew inklużi x'imkien iehor	EA
1902	Ghaģin, sewwa jekk misjur jew mimli (bil-laħam jew sustanzi oħra) u sewwa jekk le jew preparati b'mod ieħor, bħalma huma spagħetti, mqarrun, noodles, lażanja, gnocchi, ravjul, kannelloni; kuskus, sewwa jekk preparat jew le:	
	— Ghagin nej, mhux mimli jew preparat b'mod iehor:	
1902 11	— — Fihom il-bajd	EA
1902 19	Ohra	EA
1902 20	— għaġin mimli, sewwa jekk misjur jew le jew preparat b'mod ieħor:	
1902 20 91 sa 1902 20 99	— — Оћга	EA
1902 30	— — Għaġin ieħor	EA
1902 40	— Kuskus	EA

▼<u>B</u> _

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
1903	Tapjoka u s-sostituti taghha ppreparati mill-lamtu, fil-forma ta' laqx, trab, perli, trab fin u forom simili	EA
1904	Ikel preparat miksub mit-thaxxin jew l-inkaljar taċ-ċereali jew prodotti taċ-ċereali (per eżempju taqxir il-qamħ); ċereali, għajr il-qamħirrum (qamħ), fil-forma mrammla jew fil-forma tal-laqx jew trab maħdum b'mod ieħor (ħlief id-dqid u l-qamħ oħxon), misjura minn qabel jew preparati b'mod ieħor, mhux speċifikati jew inklużi x'imkien ieħor	EA
1905	Hobż, ghagin, kejkijiet, biskuttini u prodotti ohra tal-furnara, sewwa jekk fihom il-kawkaw jew le; karta ta' l-ostja, kaxxetti vojta tat-tip tajjeb ghall-użu farma-cewtiku, wajfers ghall-kisi, karta tar-ross u prodotti simili:	
1905 10	— Crispbread	EA maximum 24 % +AD F/M
1905 20	— Kejk tal-ģinģer u bħalu	EA
1905 30	— Biskuttini taz-zokkor; waffles u wajfers	EA maximum 35 % +AD F/M
1905 40	— Qarmeċ, ħobż towstjat u prodotti towstjati bħalhom	EA
1905 90	— Ohra:	
1905 90 10	— — Matzos	EA maximum 20 % +AD F/M
1905 90 20	— Karta ta' l-ostja, kaxxetti vojta tat-tip tajjeb għall-użu farmaćewtiku, wajfers għall-kisi, karta tar-ross u prodotti simili	EA
1905 90	— Оћга:	
1905 90 30	— — Hobż li ma fihx l-ebda ghasel, bajd, ġobon jew frott miżjud, u li fih bl-użin fl-istat niexef mhux iżjed minn 5 % ta' zokkor u mhux iżjed minn 5 % ta' xaham	EA
1905 90 40	— — Waffles u wajfers li għandhom kontenut ta' l-ilma li jaqbeż l-10 % bl- użin	EA maximum +AD F/M
1905 90 45	— — Biskuttini	EA maximum +AD F/M
1905 90 55	— — Prodotti ekstruzi jew mkabbra, melhin jew ħelwin	EA maximum +AD F/M
	— — Ohra:	
1905 90 60	— — — Li fihom materja li taghmel helu	EA maximum +AD F/M
1905 90 90	— — — Оћга	EA maximum +AD F/M
2001	Hxejjex, frott, ģewż u partijiet ohra ta' pjanti tajjbin biex jittieklu, preparati jew ippreservati fil-hal jew fl-aċidu aċetiku:	
2001 90	— Оћга	
2001 90 30	— — Sweetcorn (Zea mays var. saccharata)	EA
2004	Hxejjex ohra preparati jew ippreservati b'mod iehor ghajr il-hal u l-aċidu aċetiku, iffriżati, ghajr il-prodotti mill-intestatura Nru 2006:	
2004 10	— Patata:	
	— — Ohra:	
2004 10 91	— — Fil-forma ta' dqiq, qamh ohxon jew laqx	EA
2004 90	— Hxejjex ohra u tahlita ta' haxix:	
2004 90 10	— — Sweetcorn (Zea mays var. saccharata)	EA

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
2005	Hxejjex ohra preparati jew ippreservati b'mod iehor ghajr il-hal u l-aċidu aċetiku, mhux iffriżati, ghajr il-prodotti mill-intestatura Nru 2006:	
2005 20	— Patata:	
2005 20 10	— Fil-forma ta' dqiq, qamh ohxon jew laqx	EA
2005 80	— — Sweetcorn (Zea mays var. saccharata)	EA
2008	Frott, ġewż u partijiet oħra ta' pjanti tajjbin biex jittieklu, preparati jew ippreservati b'mod ieħor, sewwa jekk fihom zokkor miżjud jew materja li tagħmel ħelu jew spiritu jew le, mhux speċifikati jew inklużi x'imkien ieħor:	
	— Oħra, inklużi taħlit għajr dawk fis-sottointestatura Nru 2008 19:	
2008 99	— — Оћга:	
	— — Li ma fihomx spiritu miżjud:	
	— — Li ma fihomx zokkor miżjud:	
2008 99 85	— — — Qamhirrum (qamh), ghajr il-sweetcorn (Zea mays var. saccharata)	EA
2101	Estratti, essenzi jew koncentrati, ta' kafe', te jew mate u preparati b'bażi ta' dawn il-prodotti jew b'bażi ta' kafe', te' jew mate'; cikwejra mixwija u sostituti tal-kafe mixwija, u estratti, essenzi jew koncentrati taghhom:	
	— Estratti, essenzi jew konćentrati, ta' kafe', u preparati b'bażi ta' dawn l-estratti, essenzi jew konćentrati jew b'bażi ta' kafe'	
2101 12	— Preparati b'bażi ta' dawn l-estratti, essenzi jew koncentrati jew b'bażi ta' kafe':	
2101 12 98	— — Оћга:	EA
2101 20	— Estratti, essenzi jew koncentrati, ta' te' jew mate', u preparati b'bażi ta' dawn l-estratti, essenzi jew koncentrati jew b'bażi ta' te' jew mate':	
	— — Preparati:	
2101 20 98	— — Оћга:	EA
2101 30	— Čikwejra mixwija u sostituti tal-kafe mixwija ohra, u estratti, essenzi jew koncentrati taghhom:	
	— Cikwejra mixwija u sostituti tal-kafe mixwija oħra:	
2101 30 19	— — Ohra	EA
	— Estratti, essenzi jew konćentrati, ta' čikwejra mixwija u sostituti tal-kafe mixwija ohra:	
2101 30 99	— — Ohra	EA
2102	Hmira (attiva jew inattiva); mikro-organizmi ta' ĉellola wahda ohra, mejtin (imma ma jinkludux il-tilqim ta' l-intestatura Nru 3002); trabijiet tal-hami:	
2102 10	— — Hmira attiva:	
2102 10 31 sa 2102 10 39	— — Hmira tal-furnara	EA
2102 20	Hmirat mhux attivi; mikro-organiżmi b'ċellola wahda, mejta:	
2102 20 11 sa 2102 20 19	— — Hmirat mhux attivi	Hielsa

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
2103	Zlazi u preparazzjonijiet għalihom; kondimenti mħallta u taħwir imħallat; dqiq u ikel tal-mustarda u mustarda lesta	
2103 10	— Soya sauce	Ħielsa
2103 20	— Keċap u zlazi oħra tat-tadam	Hielsa
2103 90	— Ohrajn	Hielsa
2104	Sopop u brodijiet u preparazzjonijiet ghalihom; preparazzjonijiet imżewqa ta' likel omogenizzati;	
2104 10	Sopop u brodijiet u preparazzjonijiet ghalihom	Hielsa
2105	Ĝelat u silġ ieħor li jittiekel, anke li fihom il-kawkaw	EA maximum +AD S/Z
2106	Preparazzjonijiet ta' l-ikel li mhumiex speċifikati jew inklużi x'imkien ieħor:	
2106 10	Koncentrati tal-proteina u sustanzi b'konsistenza tal-proteina	
2106 10 80	— — Оћгајп	EA
2106 90	— Ohrajn	
2106 90 10	— — Fondues bil-ģobon	EA maximum ECU 25/100 kg/ nett
	— — Oħrajn:	
ex 2106 90 92	— — Li ma fihomx xaham tal-halib, sukrosju, isoglukosju, glukosju jew lamtu jew li fihom inqas minn 1.5 % xaham tal-halib, 5 % sukrosju jew isoglukosju, 5 % glukosju jew lamtu:	
	— — — Hydrolysates ta' proteini, autolysates tal-hmira	Hielsa
2106 90 98	— — Оһтајп	EA
2202	Ilmijiet, inklużi l-ilmijiet minerali u ilmijiet effervexxenti, li fihom zokkor miżjud jew sustanza ohra ta' hlewwa jew b'xi toghma ohra, u xorb iehor mhux alkoholiku, li ma jinkludux meraq tal-frott jew tal-haxix bl-intestatura Nru 2009;	
2202 10	Ilmijiet, inklużi l-ilmijiet minerali u ilmijiet effervexxenti, li fihom zokkor miżjud jew sustanza ohra ta' hlewwa	Hielsa
2202 90	— Ohrajn:	
ex 2202 90 10	— Li ma fihomx prodotti ta' l-intestaturi Nri 0401 sa 0404 jew xaħam miksub minn prodotti ta' l-intestaturi Nru 0401 sa 0404:	
	— — Li fihom iz-zokkor (sukrosju jew zokkor invertit)	Ħielsa
2202 90 91 sa 2202 90 99	— — Оћгајп	EA
2203	Birra maghmula mix-xghir	Ħieles
2205	Vermut u inbid iehor ta' gheneb frisk bit-toghma ta' pjanti jew sustanzi aromatići	Hieles
2208	Alkoliku <i>ethyl undenatured</i> b'saħħa alkolika skond il-volum ta' inqas minn 80 % tal-vol; spirti, likuri u xorb spirituż ieħor, preparazzjonijiet alkoħoliċi mħallta ta' tip użati għall-manifattura tax-xorb:	
2208 90	— Оћгајп:	
	— — Spirti ohra u xorb spirituż iehor, fil-kontenituri ta':	
	— — 2 litri jew inqas:	

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
ex 2208 90 69	— — — Xorb spirituż ieħor:	
	— — — Li fihom il-bajd jew l-isfar tal-bajd u/jew zokkor (sukrosju jew zokkor invertit)	ECU 1 % vol/hl + ECU 6/hl
	— — —Aktar minn 2 litri:	
ex 2208 90 78	— — — Xorb spirituż ieħor:	
	— — — Li fih il-bajd jew l-isfar tal-bajd u/jew zokkor (sukrosju jew zokkor invertit)	ECU 1 % vol/hl
2905	Alkolići aċikliċi u d-derivattivi <i>halogenated</i> , sulfonati, nitrati jew nitrosati tagħhom	
	— Alkolići polidrići oħrajn:	
2905 43	— — Mannitol	EA
2905 44	— — D-glucitol (sorbitol)	EA
2915	Aċidi monokarbosiliki aċikliċi saturati u l-anidridi, alîdi, perossidi u perossiaċidi tagħhom; id-derivattivi <i>halogenated</i> , sulfonati, nitrati jew nitrosati tagħhom:	
	— Aċidu formiku, l-imluħa u l-esteri tiegħu:	
ex 2915 13	— — Esteri ta' aċidu formiku:	
	— — Esteri ta' mannitol u esteri ta' sorbitol	Hielsa
	— Esteri ta' aċidi aċetiċi:	
2915 39	— — Ohrajn:	
ex 2915 39 90	— — Ohrajn:	
	— — Esteri ta' mannitol u esteri ta' sorbitol	Hielsa
ex 2915 90	— Ohrajn:	
	— Esteri ta' mannitol u esteri ta' sorbitol	
2916	Aċidi <i>monocarboxylic</i> aċikliċi mhux imħallta, aċidi <i>monocarboxylic</i> ċikliċi, l-anidridi, l-alîdi, il-perossidi u l-perossididi tagħhom; id-derivattivi <i>halogenated</i> , sulfonati, nitrati jew nitrosati tagħhom:	
	 Acidi monocarboxylic aciklici mhux imħallta, l-anidridi, alîdi, perossidi u perossiacidi taghhom: 	
2916 19	— — Ohrajn:	
ex 2916 19 80	— — Ohrajn	
	— — — Esteri ta' mannitol u esteri ta' sorbitol	Hielsa
2917	Ačidi <i>polycarboxylic</i> , l-anidridi, l-alîdi, il-perossidi u il-perossiačidi tagħhom, id-derivattivi <i>halogenated</i> , sulfonati, nitrati jew nitrosati tagħhom:	
	 Acidi polycarboxylic aciklici, l-anidridi, l-alîdi, il-perossidi u l-perossacidi taghhom u d-derivattivi taghhom 	
2917 19	— — Ohrajn:	
ex 2917 19 90	— — Ohrajn	
	— — — Aĉidu <i>itaconic,</i> l-imluĥa u l-esteri tieghu	Hielsa
2918	Aċidi <i>carboxylic</i> b'funzjoni addizzjonali ta' ossiġnu u l-anidridi, l-alîdi, il-perossidi u l-perossiaċidi tagħhom; id-derivattivi <i>halogenated</i> , sulfonati, nitrati jew nitrosati tagħhom:	

Kodići NK	Deskrizzjoni	Rata tad-dazju (1
	— Aċidi carboxylic b'funzjoni alkolika imma mingħajr il-funzjoni ta' l-ossiġnu, l-anidridi, l-alîdi, il-perossidi u l-perossiaċidi tagħhom u d-derivattivi tagħhom:	
2918 11	— — Aċidu lattiku, l-imluħa u l-esteri tiegħu	Ħielsa
2918 14	— — Ačidu čitriku	Hielsa
2918 15	— L-imluħa u l-esteri ta' l-aċidu ċitriku	Ħielsa
2918 19	— — Оћгајп:	
ex 2918 19 80	— — Оћгајп:	
	— — — Aćidu gličeriku, ačidu glikoliku, ačidu li fih iz-zokkor, ačidu isosaccharic, ačidu heptasaccharic, l-imluha u l-esteri taghhom	Ħielsa
2932	Taħlitat eteroċikliċi b'eter-atomu(/i) ta' l-ossiġnu biss:	
	— Tahlitiet li fihom cirklu tal-furan mhux ġonġut (idroġenat u mhux) fl-istruttura:	
ex 2932 19	— —Оћгајп:	
	— — Tahlitat anidri mannitol u sorbitol, li jeskludu maltol u isomaltol	Hielsa
2932 99	— Ohrajn:	
ex 2932 99 70	— — Acetal cyclic u hemiacetals interni ohra, anke b'funzjonijiet ta' l-ossignu, u d-derivattivi halogenated, sulfonati, nitrati jew nitrosati taghhom:	
	— — α-Methylglucoside	Hielsa
ex 2932 99 90	— — Ohrajn:	
	— — Tahlitat ta' mannitol u sorbitol anidri, li jeskludu l-maltol u l-isomaltol	Hielsa
2940	Tipi ta' zokkor, puri b'mod kimiku, għajr sukrosju, lattosju, maltosju, glukosju u fruttosju; eteri u esteri taz-zokkor, u l-imluħa tagħhom, għajr il-prodotti tan-Nri 2937, 2938 jew 2939:	
2940 00 90	— Оћгајп	Hielsa
2941	Antibijotiċi:	
2941 10	— Penisilini u d-derivattivi tagħhom b'struttura aċida peniċillanika; l-imluħa tagħhom	Hielsa
3001	Glandoli u organi oħra għal użi organo-terapewtiċi, imnixxfa, anke bit-trab; estratti minn glandoli jew minn organi oħra jew it-tnixxija tagħhom għal użi organi-terapewtiċi; eparina u l-imluħa tagħha; sustanzi oħra umani jew ta' l-annimali preparati għal użi terapewtiċi jew profilattiċi, li m'humiex speċifikati jew inklużi x'imkien ieħor:	
3001 90	— Оћгајп:	
	— — Оћгајп:	
3001 90 91	— — Eparina u l-imluħa tagħha	Hielsa
3501	Kaseina, caseinates u derivattivi tal-kaseina; kolla tal-kaseina:	
3501 10	— Kaseina:	
3501 10 10	— — Għall-fabbrikazzjoni ta' fibri tat-tessuti rriġenerati (²)	Hielsa
3501 10 50	— Għal użi industrijali differenti mill-fabbrikazzjoni ta' oġġetti ta' l-ikel jew għalf (²)	Hielsa
3501 10 90	— — Oħrajn	Ħielsa
3501 90	— Оћгајп	Ħielsa
3505	Destrina u lamtu iehor modifikat (per eżempju, lamtu qabel isir ġelatina jew lamtu qabel isir ester); kolla bbażata fuq lamtu, jew fuq destrini jew fuq lamtu iehor modifikat:	

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
3505 10	— Destrina u lamtu ieħor modifikat:	
3505 10 10	— — Destrina	EA
	— — Lamtu ieħor modifikat:	
3505 10 50	— — Lamtu, qabel isir ester jew etere	Hielsa
3505 10 90	— — Oħrajn	EA
3505 20	— Kolol	EA maximum
3506	Kolla ppreparata u adeżivi ohra ppreparati, mhux specifikati jew inklużi x'imkien iehor; prodotti tajbin ghall-użu bhala kolol jew adeżivi, impoġġija ghal bejgh bl-imnut bhala kolol jew adesivi, li 1-piż nett taghhom ma jaqbiżx kilo:	
ex 3506 10 00	 Prodotti tajbin għall-użu bħala kolol jew adeżivi, impoġġija għal bejgħ bl- imnut bħala kolol jew adesivi, li 1-piż nett tagħhom ma jaqbiżx kilo: 	
	— — B'bażi ta' tahlita ta' sodium silicate jew ta' tahlitat ta' raża	Oħrajn
	— Ohrajn:	
ex 3506 99 00	— — Ohrajn:	
	— — B'bażi ta' tahlita ta' sodium silicate jew ta' tahlitat ta' raża	Hielsa
3809	Aģenti li jirfinaw, ģarrieri taż-żebgħa li jaċċelleraw it-tiżbigħ jew it-twaħħil tassustanzi li minnhom isiru ż-żebgħa tad-drappijiet u prodotti u preparazzjonijiet oħrajn (per eżempju, sustanzi għat-twebbis ta' tessuti u murdenti), ta' tip użat flindustriji tat-tessuti, tal-fabbrikazzjoni tal-karta jew industriji simili, li mhumiex speċifikati jew inklużi x'imkien ieħor:	
3809 10	— B'bażi ta' sustanza amilaċew	EA maximum
	— Оћгајп:	
ex 3809 91	— Ta' tip li jintużaw fl-industriji tat-tessuti jew f'industriji simili:	
	— — Li fihom lamtu jew prodotti mnissla mil-lamtu	Hielsa
ex 3809 92	— Ta' tip li jintużaw fl-industriji tal-fabbrikazzjoni tal-karta jew f'industriji simili:	
	— — Li fihom lamtu jew prodotti mnissla mil-lamtu	Hielsa
ex 3809 93	— Ta' tip li jintużaw fl-industriji tal-fabbrikazzjoni tal-ģilda jew f'industriji simili::	
	— — Li fihom lamtu jew prodotti mnissla mil-lamtu	Hielsa
3823	Aċidi grassi <i>monocarboxylic</i> industrijali; żjut aċidi minn proċess tar-raffinar; alkoliċi grassi industrijali:	
	— Aċidi grassi monocarboxylic industrijali; żjut aċidi minn proċess tar-raffinar:	
3823 13	— — Aċidi grassi ta' żejt twil	Hielsa
3824	Legaturi preparati għal forom tal-metall jew għal qalba għall-funderija; prodotti u preparazzjonijiet kimiċi ta' industriji kimiċi jew industriji relatati (inklużi dawk li jikkonsistu ftaħlitat ta' prodotti naturali), mhux speċfikati jew inklużi x'imkien ieħor; prodotti residwi ta' l-industriji kimiċi jew industriji relatati, li mhumiex speċifikat jew inklużi x'imkien ieħor:	
ex 3824 10	— Legaturi preparati ghal forom tal-metall jew ghal qalba ghall-funderija:	
	— — Ibbażati fuq raża sintentika	Hielsa
3824 60	— Sorbitol differenti minn dak ta' 1-intestatura Nru 2905 44	EA

Kodići NK	Deskrizzjoni	Rata tad-dazju (1)
3824 90	— Ohrajn:	
ex 3824 90 25	— — Pyrolignites (per eżempju, tal-kalċju); tartrate tal-kalċju mhux raffinat; citrate tal-kalċju mhux raffinat:	
	— — Citrate tal-kalċju mhux raffinat	Hielsa
	— — Оћгајп:	
ex 3824 90 95	— — Ohrajn:	
	— — — Prodotti ta' sorbitol (cracking)	Ħielsa
3911	Reżini ta' żejt mhux raffinat, reżini <i>coumarone-indene</i> , polyterpène, polisulfidi, polisulfoni u prodotti ohra speċifikati fin-nota 3 ta' dan il-kapitolu, mhux speċifikati jew inklużi x'imkien iehor, fl-ewwel forom:	
3911 10	— Reżini ta' żejt mhux raffinat, reżini tal-coumarone, ta' l-indene jew tal-coumarone-indene u politerpène	
	— — Adeżivi b'bażi ta' taħlita ta' reżina	Hielsa
3911 90	— Оћгајп:	
	 — Prodotti b'kondensazzjoni jew riarrangament ta' polimerizzazzjoni, anke modifikati b'mod kimiku: 	
ex 3911 90 19	— — Adeżivi b'bażi ta' tahlita ta' reżina	Ħielsa
	— — Оћгајn:	
ex 3911 90 99	— — Adeżivi b'bażi ta' taħlita ta' reżina	Ħielsa
3913	Polimeri naturali (per eżempju, aċidu alginiku) u polimeri naturali modifikati (per eżempju, proteini mwebbsa, derivattivi kimiċi ta' gomma naturali), mhux speċifikati jew inklużi x'imkien iehor, fl-ewwel forom:	
3913 90	— Оћгајп:	
ex 3913 90 90	— — Оһтајп:	
	— — Dextran	Ħielsa
	— — Ohrajn, esklużi proteini mwebbsa	Hielsa

⁽¹) L-ammonti ta' komponenti agrikoli (EA), li jistghu jkunu suģģetti ghal dazju massimu, huma stabbiliti fit-Tariffa Doganali Komuni fil-forma ta' ammont specifiku jew bhala referenza ghall-Anness 1 tat-Tariffa Doganali Komuni (Regolament (KEE) Nru 2658/87 tat-23 ta' Lulju 1987 kif emendat).

⁽²⁾ Dhul taht din is-sottointestatura hi bla hsara ghal kondizzjonijiet stabbiliti fid-disposizzjonijiet rilevanti tal-Komunità.

PROTOCOL 3

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

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

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

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

- 1. For the purpose of implementing the Agreement, the following products shall be considered as originating in the Community:
- (a) products wholly obtained in the Community within the meaning of Article 5;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6:
- (c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area.
- 2. For the purpose of implementing the Agreement, the following products shall be considered as originating in the Faroe Islands:
- (a) products wholly obtained in the Faroe Islands within the meaning of Article 5;
- (b) products obtained in the Faroe Islands incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Faroe Islands within the meaning of Article 6.
- 3. The provisions of paragraph 1(c) shall apply only provided a free trade agreement is applicable between, on the one hand, the Faroe Islands and, on the other hand, the EEA EFTA States (Iceland, Norway and Liechtenstein).

Article 3

Cumulation in the Community

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

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

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

- 3. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Community.
- 4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries.
- 5. The cumulation provided for in this Article may be applied only provided that:
- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

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

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

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

Article 4

Cumulation in the Faroe Islands

- 1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in the Faroe Islands if they are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein) (¹), Iceland, Norway, Romania, Turkey or in the Community, provided that the working or processing carried out in the Faroe Islands goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
- 2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in the Faroe Islands if they are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey (²), provided that the working or processing carried out in the Faroe Islands goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
- 3. Where the working or processing carried out in the Faroe Islands does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the Faroe Islands only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Faroe Islands.

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

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

- 4. Products originating in one of the countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in the Faroe Islands shall retain their origin if exported into one of these countries.
- 5. The cumulation provided for in this Article may be applied only provided that:
- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

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

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

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

Article 5

Wholly obtained products

- 1. The following shall be considered as wholly obtained in the Community or in the Faroe Islands:
- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of the Faroe Islands by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

- (k) goods produced there exclusively from the products specified in (a) to (j).
- 2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in a Member State of the Community or in the Faroe Islands;
- (b) which sail under the flag of a Member State of the Community or of the Faroe Islands;
- (c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of the Faroe Islands, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the Community or of the Faroe Islands and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of a Member State of the Community or of the Faroe Islands;

and

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

Article 6

Sufficiently worked or processed products

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

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

- 2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Annex II, shall not be used in the manufacture of a product may nevertheless be used, provided that:
- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of nonoriginating materials are not exceeded by virtue of this paragraph.

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

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

Article 7

Insufficient working or processing

- 1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.
- 2. All operations carried out either in the Community or in the Faroe Islands on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

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

It follows that:

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

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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

- 1. Except as provided for in Article 2(1)(c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Community or in the Faroe Islands.
- 2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from the Faroe Islands to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
- (a) the returning goods are the same as those exported;

and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

- 3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or the Faroe Islands on materials exported from the Community or from the Faroe Islands and subsequently re-imported there, provided:
- (a) the said materials are wholly obtained in the Community or in the Faroe Islands or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

and

- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - the re-imported goods have been obtained by working or processing the exported materials;

and

- (ii) the total added value acquired outside the Community or the Faroe Islands by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
- 4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community or the Faroe Islands. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or the Faroe Islands by applying the provisions of this Article, shall not exceed the stated percentage.
- 5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or the Faroe Islands, including the value of the materials incorporated there.
- 6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
- 7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
- 8. Any working or processing of the kind covered by this Article and done outside the Community or the Faroe Islands shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

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

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

- 2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

and

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

Article 14

Exhibitions

- 1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation in the Community or in the Faroe Islands shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:
- (a) an exporter has consigned these products from the Community or from the Faroe Islands to the country in which the exhibition is held and has exhibited them there:
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in the Faroe Islands;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2. A proof of origin shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.
- 3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

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

- countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in the Faroe Islands to drawback of, or exemption from, customs duties of whatever kind.
- (b) Products falling within Chapter 3 and headings 1604 and 1605 of the Harmonised System and originating in the Community as provided for in Article 2(1)(c), for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community to drawback of, or exemption from, customs duties of whatever kind.
- 2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or in the Faroe Islands to materials used in the manufacture and to products covered by paragraph 1(b), where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
- 3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
- 4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
- 5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

- 1. Products originating in the Community shall, on importation into the Faroe Islands, and products originating in the Faroe Islands shall, on importation into the Community, benefit from the provisions of the Agreement upon submission of one of the following proofs of origin:
- (a) a movement certificate EUR.1, a specimen of which appears in Annex IIIa;
- (b) a movement certificate EUR-MED, a specimen of which appears in Annex IIIb;
- (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the 'invoice declaration' or the 'invoice declaration EUR-MED', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IVa and b.
- 2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the provisions of the Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1.

Article 17

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

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

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

'NO CUMULATION APPLIED'

- 7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
- 8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.
- 9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 or EUR-MED issued retrospectively

- 1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:
- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;

or

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

'ISSUED RETROSPECTIVELY'

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

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

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

Article 19

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

- 1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
- 2. The duplicate issued in this way shall be endorsed with the following word in English:

'DUPLICATE'

- 3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
- 4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

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

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

Article 21

Accounting segregation

- 1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the method) to be used for managing such stocks.
- 2. The method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered as 'originating' is the same as that which would have been obtained had there been physical segregation of the stocks.
- 3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
- 4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
- 5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
- 6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 22

Conditions for making out an invoice declaration or an invoice declaration EUR-MED

- 1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
- (a) by an approved exporter within the meaning of Article 23,

or

- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
- 2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:
- if the products concerned may be considered as products originating in the Community or in the Faroe Islands without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol,
- if the products concerned may be considered as products originating in one of the countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.
- 3. An invoice declaration EUR-MED may be made out if the products concerned may be considered as products originating in the Community, in the Faroe Islands or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:
- cumulation was applied with materials originating in one of the countries referred to in Articles 3 and 4, or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
- the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
- 4. An invoice declaration EUR-MED shall contain one of the following statements in English:
- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
 - 'CUMULATION APPLIED WITH' (name of the country/countries)
- if origin has been obtained without application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

'NO CUMULATION APPLIED'

- 5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
- 6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annexes IVa and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

- 7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
- 8. An invoice declaration or an invoice declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country at the latest two years after the importation of the products to which it relates.

Article 23

Approved exporter

- 1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as approved exporter) who makes frequent shipments of products under the Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
- 2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
- 3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or on the invoice declaration EUR-MED.
- 4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
- 5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24

Validity of proof of origin

- 1. A proof of origin shall be valid for four months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.
- 2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
- 3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25

Submission of proof of origin

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

Article 26

Importation by instalments

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

Article 27

Exemptions from proof of origin

- 1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
- 2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
- 3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 28

Supporting documents

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

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

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

Article 29

Preservation of proof of origin and supporting documents

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

Article 30

Discrepancies and formal errors

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

Article 31

Amounts expressed in euro

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

paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 32

Mutual assistance

- 1. The customs authorities of the Member States of the Community and of the Faroe Islands shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
- 2. In order to ensure the proper application of this Protocol, the Community and the Faroe Islands shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and EUR-MED, the invoice declarations and the invoice declarations EUR-MED and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

- 1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
- 2. For the purposes of implementing paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
- 3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
- 4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
- 5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in the Community, in the Faroe Islands or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

Article 34

Dispute settlement

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

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

Article 35

Penalties

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

Article 36

Free zones

- 1. The Community and the Faroe Islands shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in the Community or in the Faroe Islands are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

Article 37

Application of the Protocol

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

Article 38

Special conditions

- 1. Providing they have been transported directly in accordance with Article 13, the following shall be considered as:
- (1) products originating in Ceuta and Melilla:
 - (a) products wholly obtained in Ceuta and Melilla;
 - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - the said products have undergone sufficient working or processing within the meaning of Article 6;

or that

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

or that

- (ii) those products originate in Ceuta and Melilla or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.
- Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter 'the Faroe Islands' and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or EUR-MED or on invoice declarations or on invoice declarations EUR-MED. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or EUR-MED or on invoice declarations or on invoice declarations EUR-MED.
- 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

Article 39

Amendments to the Protocol

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

Article 40

Transitional provision for goods in transit or storage

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

Article 41

Suspension of the cumulation of origin

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

Any suspension under this Article:

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

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

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

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

Note 3:

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

Example:

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

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

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

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

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

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

Note 5:

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

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

current-conducting filaments,

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

Example:

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

Example:

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

Example:

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

Example:

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

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

Note 6:

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

Example:

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

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

Note 7:

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

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

ANNEX II

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

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

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

(1)	(2)	(3) 0	r (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used are wholly obtained, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	

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

(1)	(2)	(3)	or (4)
	– Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	– Other	Manufacture in which all the vegetable materials used are wholly obtained	

(1)	(2)	(3) or	(4)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	 Manufacture in which: — all the materials of Chapters 2 and 4 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	

(1)	(2)	(3) 0	or (4)
	Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	Malt extract	Manufacture from cereals of Chapter 10	

(1)	(2)	(3) 0	r (4)
	- Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and — all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes there- fore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the cereals and flour (except durum wheat and Zea indurata maize, and their derivatives) used are wholly obtained, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3) 01	r (4)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	

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

(1)	(2)	(3) or	(4)
2106	Food preparations not elsewhere specified or included	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

(1)	(2)	(3) 0	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	

(1)	(2)	(3) 0.	r (4)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (inclu- ding square) shape, of a thick- ness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magne- site) 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	

(1)	(2)	(3) 0	or (4)
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

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

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

(1)	(2)	(3)	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
2915	Saturated acyclic monocarbo- xylic acids and their anhy- drides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitro- sated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks 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 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product

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

(1)	(2)	(3)	or (4)
	Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
	- Other	Manufacture: — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilisers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture: — from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product

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

(1)	(2)	(3)	or (4)
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
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(1)	(2)	(3)	r (4)
(1)	(2)	(3)	(4)
3505	Dextrins and other modified starches (for example, pregela- tinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
	– Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex 3507	Prepared enzymes not elsew- here specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		

(1)	(2)	(3)	or (4)
	Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
	– Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex 3801	Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product

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

(1)	(2)	(3)	r (4)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	 The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water-insoluble salts and their esters 	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
	– Sorbitol other than that of heading 2905		

(1)	(2)	(3)	or (4)
	- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - Ion exchangers - Getters for vacuum tubes		
	 - Alkaline iron oxide for the purification of gas - Ammoniacal gas liquors and spent oxide produced in coal gas purification - Sulphonaphthenic acids, their water-insoluble salts and their esters - Fusel oil and Dippel's oil - Mixtures of salts having different anions - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

(1)	(2)	(3)	r (4)
	– Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5)	
	– Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
	– Other:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

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

(1)	(2)	(3) 0	r (4)
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent lami- nated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar contai- ners; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	

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(1)	(2)	(3)	r (4)
ex 4302	Tanned or dressed furskins, assembled:		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assem- bled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped length- wise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end- jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	Beadings and mouldings	Beading or moulding	
	I		

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

(1)	(2)	(3) 0	r (4)
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator sten- cils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper- making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper- making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper- making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announ- cements, whether or not illus- trated, with or without enve- lopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	

(1)	(2)	(3)	r (4)
4910	Calendars of any kind, printed, including calendar blocks:		
	Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the	
	– Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	Incorporating rubber thread	Manufacture from single yarn (7)	
	- Other	Manufacture from (7):	
		coir yarn, natural fibres,	
		man-made staple fibres, not carded or combed or otherwise prepared for spinning,	
		chemical materials or textile pulp, or	
		— paper	
		or	

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110 5111 to 5113	Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of wool, of fine	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
3111 60 3113	or coarse animal hair or of horsehair: - Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or	

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	 Incorporating rubber thread 	Manufacture from single yarn (7)	
	– Other	Manufacture from (7):	
		 coir yarn, natural fibres, man-made staple fibres, not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper 	

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vege- table textile fibres; woven fabrics of paper yarn:		
	 Incorporating rubber thread 	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): — coir yarn, — jute yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or	

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning,	
		 natural fibres, not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or 	
		— paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	Incorporating rubber thread	Manufacture from single yarn (7)	
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for	
		spinning, — chemical materials or textile pulp, or — paper	
		or	

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

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

(1)	(2)	(3) or	(4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Manufacture from (7): — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (7): — 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 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (7): — 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	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp	

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

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	Containing not more than 90 % by weight of textile materials	Manufacture from yarn	

(1)	(2)	(3)	r (4)
	– Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (7)	
5905	Textile wall coverings:		
	Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or	

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

(1)	(2)	(3) 0	r (4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	– Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from (7): — coir yarn, — the following materials: — yarn of polytetrafluoroethylene (8), — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,	
		 - monofil of polytetrafluoroethylene (8), - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8), - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, 	

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

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

(1)	(2)	(3)	r (4)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	– Embroidered	Manufacture from yarn (9)	
		or	
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)	
	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (9) or	
		Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)	
	Interlinings for collars and	Manufacture:	
	cuffs, cut out	 from materials of any heading, except that of the product, and 	
		— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from yarn (9)	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from (7):	
		— natural fibres, or	
		 chemical materials or textile pulp 	
	– Other:		
	– Embroidered	Manufacture from unbleached single yarn (9) (10)	
		Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) 0	r (4)
	– Other	Manufacture from unbleached single yarn (9) (10)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from (7) (9): — natural fibres, or — chemical materials or textile pulp	
	– Other	Manufacture from unbleached single yarn $(^{7})$ $(^{9})$	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

	T		
(1)	(2)	(3) 0	r (4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt head- gear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	

(1)	(2)	(3)	or (4)
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards (11)	Manufacture from non-coated glass-plate substrate of heading 7006	
	– Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors		

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

(1)	(2)	(3) 0	r (4)
7106, 7108 and 7110	Precious metals:		
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110	
		or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110	
		or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi- precious stones (natural, synt- hetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product	
		Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi- finished materials of heading 7207	

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

(1)	(2)	(3) 0	r (4)
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) 0	r (4)
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(2)	· (4)
(1)	(2)	(3) 0	r (4)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from 'bullion' or 'work' lead	
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) 0	r (4)
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	

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

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

(1)	(2)	(3)	or (4)
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
ex 8414	Industrial fans, blowers and the like	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

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

(1)	(2)	(3) 0	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8430	Other moving, grading, level- ling, scraping, excavating, tamping, compacting, extrac- ting or boring machinery, for earth, minerals or ores; pile- drivers and pile-extractors; snow-ploughs and snow- blowers	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product

(1)	(2)	(3) 0	r (4)
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the exworks price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8441	Other machinery for making up paper pulp, paper or paper-board, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the exworks price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

(1)	(2)	(3)	or (4)
	Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
		— the value of all the non- originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and	
		 the thread-tension, crochet and zigzag mechanisms used are originating 	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	value of all the materials used does not exceed 50 % of the	
8482	Ball or roller bearings	Manufacture:	Manufacture in which the value
		 from materials of any heading, except that of the product, and 	of all the materials used does not exceed 25 % of the ex- works price of the product
		— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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

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

	1	T	
(1)	(2)	(3)	or (4)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
		within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the nonoriginating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the nonoriginating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8527	Reception apparatus for radio- telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

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

(1)	(2)	(3) 0	r (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8542	Electronic integrated circuits and microassemblies:		
	- Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the exworks price of the product or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the exworks price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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	
Electrical insulators of any naterial	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded tockets) incorporated during moulding solely for purposes of assembly, other than insulations of heading 8546; electrical conduit tubing and joints herefor, 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	
Waste and scrap of primary bells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Railway or tramway locomo- ives, rolling-stock and parts hereof; railway or tramway rack fixtures and fittings and parts thereof; mechanical including electro-mechanical) raffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or raffic control equipment for ailways, tramways, roads, nland waterways, parking facities, port installations or dirfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
DESCRIPTION OF STREET STREET	rushes, lamp carbons, battery arbons and other articles of raphite or other carbon, with r without metal, of a kind sed for electrical purposes lectrical insulators of any naterial achines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of lectal (for example, threaded lockets) incorporated during solely for purposes for assembly, other than insulators of heading 8546; electrical londuit tubing and joints herefor, of base metal lined with insulating material waste and scrap of primary lells, primary batteries and lectric accumulators; spent primary cells, spent primary atteries and spent electric accumulators; electrical parts of machinery or apparatus, of specified or included issewhere in this Chapter ailway or tramway locomoves, rolling-stock and parts hereof; railway or tramway ack fixtures and fittings and locked including electro-mechanical affic signalling equipment of all kinds; except for: ailway or tramway track axtures and fittings; mechanical (including electro-mechanical) affic signalling, safety or affic control equipment for allways, tramways, roads, alland, waterways, parking facities, port installations or installatio	value of all the materials used does not exceed 40 % of the ex-works price of the product without metal, of a kind sed for electrical purposes lectrical insulators of any naterial described insulators of any state and scrap of primary ells, primary batteries and lectric accumulators; electrical product it insulating materials apart from the product of the produc

		(0)	(0)
(1)	(2)	(3)	or (4)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	With reciprocating internal combustion piston engine of a cylinder capacity:		
	Not exceeding 50 cm ³	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the nonoriginating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the exworks price of the product
	Exceeding 50 cm ³	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

(1)	(2)	(3)	or (4)
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8715	Baby carriages and parts thereof	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
8805	Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product

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

(1)	(2)	(3)	r (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the exworks 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	

(1)	(2)	(3) 0	r (4)
9015	Surveying (including photo- grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	Dentists' chairs incorpora- ting dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
	– Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
9019	Mechano-therapy appliances; massage apparatus; psycholo- gical aptitude-testing appa- ratus; ozone therapy, oxygen therapy, aerosol therapy, artifi- cial respiration or other thera- peutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product

(1)	(2)	(3) 0	or (4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the exworks price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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

(1)	(2)	(3)	or (4)
9105	Other clocks	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the nonoriginating materials used does not exceed the value of all the originating materials used	Manufacture in which the of all the materials used not exceed 30 % of the works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the of all the materials used not exceed 30 % of the works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the of all the materials used not exceed 30 % of the works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the of all the materials used not exceed 30 % of the works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the of all the materials used not exceed 30 % of the works price of the product

(1)	(2)	(3) 0	r (4)
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	 Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks 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	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: — the value of the cloth does not exceed 25 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 40 % of the exworks price of the product
		 all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	

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

(1)	(2)	(3) or	(4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap- fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nibpoints of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	

(1)	(2)	(3) 0	or (4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

- (1) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
- For the special conditions relating to 'specific processes', see Introductory Note 7.2.
- (3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- A 'group' is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in
- The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.
- For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (*) See Introductory Note 6.
 (10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (11) SEMII Semiconductor Equipment and Materials Institute Incorporated.
- (12) This rule shall apply until 31.12.2005.

ANNEX IIIa

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

Printing instructions

- Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the even.
- 2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

	MOVEMENT CERTIFICATE						
ropriate.	1.	Exporter (Name, full address, country)		E	UR.1	lo A	000.000
das approprial			See notes overleaf before completing this form.				
e 'in bulk				2. Certific	cate used in prefe	rential t	trade between
s or stat	3.	Consignee (Name, full address, country) (Opt	ional)				
farticle						ınd 	
number				(Insert	appropriate countries, of	roups of	countries or territories)
goods are not packed, indicate number of articles or state 'in bulk'				in whic	ntries or territory ch the products nsidered as	of o	untry, group countries or territory destination
9	6.	Transport details (Optional)		7. Remark	(S		
		Item number; Marks and numbers; Nu packages (1); Description of goods	imber and kind of	f	9. Gross mass (kg) or other measure (litres, m³, etc		10. Invoices (Optional)
equire.							
Complete only where the regulations of the exporting country or territory require.							
orting (11.	. CUSTOMS ENDORSEMENT			ECLARATION BY		
he expo		Declaration certified Export document (2)		at	oove meet the condit		hat the goods described uired for the issue of this
ons of t		FormNo		Ce	ertificate.		
gulatic		Of					
e the re		Customs office	/ / Stamp	\	ace and date		
where				′			
ete only		Place and date				(Signatur	re)
Comple		(Signature)					

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE (1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate 1. Exporter (Name, full address, country) EUR. 1 No A 000.000 See notes overleaf before completing this form. 2. Application for a certificate to be used in preferential trade between 3. Consignee (Name, full address, country) (Optional) and (Insert appropriate countries or groups of countries or territories) 4. Country, group of 5. Country, group of countries or territory of countries or territory in which the products destination are considered as originating 6. Transport details (Optional) 7. Remarks 8. Item number; Marks and numbers; Number and kind of packages (1); 9. Gross mass 10. Invoices **Description of goods** (kg) or other (Optional) measure (litres, m³, etc.)

DECLARATION BY THE EXPORTER

I, the undersigned,	exporter of the goods described overleaf,
DECLARE	that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY	as follows the circumstances which have enabled these goods to meet the above conditions:
SUBMIT	the following supporting documents (1):
UNDERTAKE	to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, it 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 IIIb

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

Printing instructions

- Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the even.
- 2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

		N	MOVEMENT C	ER	TIFICATE			
ropriate.	1.	Exporter (Name, full address, country)			EUR-M	ED N	lo A 00	00.000
k'as app					See notes ov	erleaf befo	re completing	this form.
ite 'in bu				2.	Certificate used	l in prefer	rential trade	e between
cles or sta	3.	Consignee (Name, full address, country) (Opti	ional)			a	nd	
er of arti								
dmun el			Ť		(Insert appropriate	countries, g	roups of coun	tries or territories)
loods are not packed, indicat				4.	Country, group of countries or t in which the pro are considered originating	ducts	5. Country of cour of dest	tries or territory
= =	6.	Transport details (Optional)		7.	Remarks	'		
					Cumulation app			
					No cumulation			
Ĺ					(Insert X in the appr	opriate box))	
sountry or territory require.		Item number; Marks and numbers; Nu packages (1); Description of goods	mber and kind of		12. DECLARAT	or of mea (litre etc.)	s (kg) ther sure es, m³,	10. Invoices (Optional)
e only where the regulations of the exportin		Declaration certified Export document (2) Form	Stamp	I	I, the unders above meet to certificate.	signed, de the conditi	clare that the cons required	ne goods described for the issue of this
complet		(Signature)					,	

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

NOTES

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

Exporter (Name, full address, country)	EUR-M	IED N	lo A	000.000		
	See notes overleaf before completing this form.					
		2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries or groups of countries or territories)				
3. Consignee (Name, full address, country) (Optional)						
	4. Country, group countries or te in which the prare considered originating	rritory oducts		ry, group of ries or territory of ation		
6. Transport details (Optional)	7. Remarks Cumulation ap (name of the coun	try/countries				
	(Insert X in the ap	propriate box	()			
8. Item number; Marks and numbers; Number and Description of goods	d kind of packages ⁽¹⁾ ;	(kg) mea	es mass or other sure es, m³,	10. Invoices (Optional)		

DECLARATION BY THE EXPORTER

I, the undersigned, ex	porter of the goods described overleaf,
DECLARE	that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY	as follows the circumstances which have enabled these goods to meet the above conditions:
SUBMIT	the following supporting documents (1):
UNDERTAKE	to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, i 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 IVa

TEXT OF THE INVOICE DECLARATION

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

Spanish version

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

Czech version

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

Danish version

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

German version

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

Estonian version

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

Greek version

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

English version

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

French version

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

Italian version

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

Latvian version

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

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

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

Lithuanian version

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

Hungarian version

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

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

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

Slovenian version

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

Slovak version

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

Finnish version

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

Swedish version

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

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

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

Faeroese version

Ùtflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr (1)) váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur (2) .				
(3)				
(Place and date)				
(4)				
(Signature of the exporter, in addition the name of the person signing the declaration has to				

be indicated in clear script)

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

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

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

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

ANNEX IVb

TEXT OF THE INVOICE DECLARATION EUR-MED

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

Spanish version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Czech version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Danish version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

German version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Estonian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Greek version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

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

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

⁽³⁾ Complete and delete where necessary.

English version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n^0 ... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2).

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Italian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Latvian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Lithuanian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Hungarian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Maltese version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

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

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

⁽³⁾ Complete and delete where necessary.

Dutch version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Polish version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Portuguese version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Slovenian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Slovak version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Finnish version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

Swedish version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied (3)

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

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

⁽³⁾ Complete and delete where necessary.

Faeroese version

Ùtflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr $\binom{1}{2}$ váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur $\binom{2}{2}$
— cumulation applied with(name of the country/countries)
— no cumulation applied (3)
(Place and date)
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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

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

⁽³⁾ Complete and delete where necessary.

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

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

JOINT DECLARATION

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

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

JOINT DECLARATION

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

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

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

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

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

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

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

▼<u>M8</u>

PROTOKOLL 4

li jikkončerna l-provižjonijiet spečjali applikabbli ghal importazzjoni ta' čerti prodotti agrikoli barra dawk imnižžlin fil-Protokoll 1

Artikolu 1

II-Komunità għandha tikkonċedi lill-prodotti li joriģinaw fīl u li ģejjin mill-gżejjer tal-Faroes l-kwoti tat-tariffi li ģejjin:

Kodiċi NM	Deskrizzjoni	Rata ta' dazju	Kwota tat-tariffi (TQ) fit-tunnellata
0204	Laħam tan-nagħaġ jew mogħoż, frisk, mkessaħ jew friżat	0)
0206 80 99	Ġewwieni tan-nagħaġ jew tal-mogħoż tajjeb għall-ikel,frisk jew mkessaħ	0	
0206 90 99	Ġewwieni tan-nagħaġ jew tal-mogħoż tajjeb għall-ikel, friżat	0	
0210 90 11	Laħam tan-nagħaġ jew tal-mogħoż, mielaħ, ġos-salmura, niexef jew affumikat, bl-għadma	0	
0210 90 19	Laham tan-naghaġ jew tal-moghoż, mielah, ġos-salmura, niexef jew affumikat, minghajr ghadma	0	20
0210 90 60	Ġewwieni tan-naghaġ jew tal-moghoż tajjeb ghall-ikel, mielah, ġos-salmura, niexef jew affumikat	0	20
ex 1601	Zalzett u prodotti simili ohra, tal-laham, il-ģewwieni jew iddemm; preparazzjonijiet ta' l-ikel ibbażati fuq dawn il-prodotti		
	— tan-naghaġ u l-moghoż	0	
ex 1602	Laham, ģewwieni jew demm iehor preperat jew preservat:		
	— tan-nagħaġ u l-mogħoż	0	J
ex 2309 90 10 (¹) ex 2309 90 31 (¹) ex 2309 90 41 (¹)	Ghalf tal-hut	0	20 000

⁽¹⁾ Ghalf tal-hut li jibbenifika mir-reģim preferenzjali ta' importazzjoni jista' ma jkunx fih glutina miżjuda, flimkien mal-glutina li tinstab b'mod naturali fiċ-ċereali li jistghu jinżiedu mat-tahlita ta' dan l-ghalf.

Fir-rigward tal-kwota tariffarja stabbilita ghall-ghalf tal-hut taht il-kodićijiet tan-NM ex 2309 90 10, ex 2309 90 31 u ex 2309 90 41, ghandu japplika dan li ģej:

- 1. L-awtoritajiet tal-Gżejjer Faeroe ghandhom jiċċertifikaw li l-ghalf tal-hut esportat lejn l-UE skond din il-kwota preferenzjali ma jkunx fih glutina miżjuda, flimkien mal-glutina li tinstab b'mod naturali fiċ-ċereali li jistghu jinżiedu mat-tahlita ta' dan l-ghalf. Il-Komunità Ewropea tista' tipproċedi ghall-kontrolli fit-tahlita ta' l-ghalf tal-hut fil-Gżejjer Faeroe, speċjalment fil-kontenut tal-glutina.
- 2. Il-procedura ta' kontrolli tat-tahlit ta' l-ghalf tal-hut hija mehmuża fl-Anness I ma' dan il-Protokoll. Jekk mill-ispezzjoni jirriżulta li l-kundizzjonijiet mehtiega ghall-ghotja ta' din il-preferenza kummercjali ma jintlahqux, il-Kummissjoni tista' tissospendi din il-preferenza sakemm ma jkunx hemm il-kundizzjonijiet xierqa.

Artikolu 2

Il-gżejjer tal-Faroes ghandhom jikkoncedu helsien minn tariffi u dazji lill-oġģetti li ģejjin mill-Komunità, li jaqghu fKapitoli 1 sa 24 fis-Sistemà Armonizzata, bl-eccezzjonijiet li ģejjin:

Kodići NM	Deskrizzjoni	
0204	Laħam tan-nagħaġ jew tal-mogħoż, frisk, mkessaħ jew friżat	
0206 80 99	Ġewwieni tan-nagħaġ jew tal-mogħoż tajjeb għall-ikel, frisk jew mkessaħ	
0206 90 99	Ġewwieni tan-nagħaġ jew tal-mogħoż tajjeb għall-ikel, friżat	
0210 90 11	Laħam tan-nagħaġ jew tal-mogħoż, mielaħ, ġos-salmura niexef jew affumikat, bl-għadma	
0210 90 60	Ġewwieni tan-nagħaġ jew tal-mogħoż tajjeb għall-ikel, mielaħ, ġos-salmura, niexef jew affumikat	
ex 0210 90 90	Dqiq u ikliet ta' laħam u tal-ġewwieni tajbin għall-ikel, tan- nagħaġ u l-mogħoż	
0401	Halib u krema, mhux koncentrat, bla ebda zokkor jew dolci- fikant ieħor miżjud	
0402	Halib u krema, končentrat, li fih zokkor jew dolčifikant iehor mižjud	
0403	Xorrox tal-butir, ħalib u krema magħqud/a, jogurt, kephir u ħalib u krema fferemntati jew aċidużi, sew jekk konċentrati jew le jew jekk għandhomx zokkor jew xi dolċifikant ieħor miżjud jew bit-togħma jew għandhom frott, ġewż jew kawkaw miżjud	
ex 1601	Zalzett u prodotti oħra simili, tal-laħam, tal-ġewwieni jew demm; preparazzjonijiet ta' l-ikel ibbażati fuq dawn il-prodotti:	
	— tan-naghaġ u l-moghoż	
ex 1602	Laħam, ġewwieni jew demm ieħor preperat jew preservat:	
	— tan-naghaġ u l-mogħoż	

ANNESS I

Il-procedura ta' kontrolli tat-tahlit ta' l-ghalf tal-hut

Artikolu 1

L-awtoritajiet tal-Gżejjer Faeroe ghandhom jikkomunikaw lill-Kummissjoni d-dispożizzjonijiet ta' kontroll li adottaw fir-rigward ta' l-Artikoli 1 u 2 ta' din id-deciżjoni. L-awtoritajiet tal-Gżejjer Faeroe ghandu jkollhom kull taghrif mehtieġ ghall-kontroll tal-kontenut tal-glutina fl-ghalf tal-hut esportat lejn l-UE disponibbli ghall-Kummissjoni u ghandhom jiehdu kull miżura xierqa sabiex jiffaċilitaw il-kontrolli li l-Kummissjoni jidhrilha li huma xierqa fdan ir-rigward.

Artikolu 2

II-Komunità Ewropea tista' tipprocedi bil-kontrolli tat-tahlita ta' l-ghalf tal-hut fil-Gżejjer Faeroe. L-intrapriżi ta' l-ghalf tal-hut ghandhom jaghmlu l-istabbilimenti u r-reģistri ta' l-istokk taghhom accessibbli immedjatament sabiex jippermettu lill-ispetturi jittraccaw il-materja prima li jkunu użaw. L-ispetturi ghandhom jithallew jiehdu kampjuni ghall-analiżi.

L-ispetturi għandu jkollhom dritt li jikkontrollaw it-taħlit ta' l-għalf tal-ħut, il-materja prima u pproċessata, u l-kotba u dokumenti oħrajn, inkluż dokumenti u l-metadejta miġbura jew riċevuta jew irreģistrata fuq mezz elettroniku, dwar reģistri ta' l-istokk.

Artikolu 3

L-ispezzjonijiet ghandhom isiru minn esperti tal-Kummissjoni jew ta' l-Istati Membri, hawnhekk imsejha "spetturi". L-esperti mill-Istati Membri li ghandhom ikunu fdati bix-xoghol tat-twettiq ta' dawn l-ispezzjonijiet ghadhom ikunu mahtura mill-Kummissjoni.

Artikolu 4

Dawk l-ispezzjonijiet għandhom isiru fisem il-Komunità, li għandha tipprovdi għan-nefqa ta' dawn l-ispetturi.

L-ispetturi ghandhom jgharrfu lill-awtoritajiet ta' Faeroe dwar spezzjoni sabiex laģenti tal-Gżejjer Faeroe jkunu jistghu jiehdu sehem fdawn l-ispezzjonijiet.

Artikolu 5

Jistghu jsiru arrangamenti dettaljati dwar kif jistghu jippročedu l-kontrolli mill-Kummissjoni ma' l-awtoritajiet tal-Gżejjer Faeroe direttament.

PROTOKOLL 5

dwar assistenza ta' wiehed lill-iehor bejn l-awtoritajiet amministrattivi flaffarijiet tad-dwana

Artikolu 1

Definizzjonijiet

Għall-fini ta' dan il-Protokoll:

- a) "leģislazzjoni tad-dwana" għandha tfisser kull proviżjoni legali jew regolatorja adotta mill-Partijiet Kontraenti li jamministraw l-importazzjoni, l-esportazzjoni u t-transitu ta' l-oġġetti u l-ippostjar tagħhom taħt kull proċedura tad-dwana, li jinkludu misuri ta' projbizzjoni, restrizzjonijiet u kontroll;
- b) "awtorità applikanti", għandha tfisser awtorità amministrattiva kompetenti li giet imlaħħqa minn Parti Kontraenti għal dan il-għan u li titlob għall-assistenza fl-affarijiet tad-dwana;
- c) "awtorità rikjesta", għandha tfisser awtorità amministrattiva kompetenti li giet imlaħħqa minn Parti Kontraenti għal dan il-għan u li tirċievi talba għallassistenza fl-affarijiet tad-dwana;
- d) "data personali", għandha tfisser l-informazzjoni kollha li tirrelata ma' individwu identifikat jew identifikabbli.

Artikolu 2

Intenzjoni

- 1. Il-Partijiet Kontraenti għandhom jassistu lil xulxin, fl-oqsma ġewwa l-ġuris-dizzjoni tagħhom, skond u taħt il-kundizzjonijiet mqiegħda f'dan il-Protokoll, billi tassigura li l-leġislazzjoni tad-dwana qed tiġi applikata korrettament, parti-kolarment bil-prevenzjoni, l-iskoperta u investigazzjoni fuq l-operazzjonijiet fil-ksur ta' dik il-leġislazzjoni
- 2. Assistenza fl-affarijiet tad-dwana, prevista ghaliha f dan il-Protokoll, ghandha tapplika lil kull awtorità amministrattiva tal-Partijiet Kontraenti li hija kompetenti ghall-applikazzjoni ta' dan il-Protokoll. Bla ebda preģudizzju gharregoli li qeghdin fuq l-assistenza ta' wiehed lill-iehor f'sitwazzjonijiet Kriminali. Lanqas m'ghandha tkopri informazzjoni miksuba taht il-poteri eżercitati fixxewqa tal-awtoritajiet ġudizzjarji, ħlief meta l-komunikazzjoni ta' din l-informazzjoni ghandha l-ewwel l-awtorizzazzjoni ta' l-awtorità msemmija.

Artikolu 3

Assistenza fuq talba

- 1. Fuq talba ta' l-awtorità applikanti, l-awtorità rikjesta ghandha tipprovdiha bl-informazzjoni kollha rilevanti li tkun tista' tawtorizzaha li tiggarantixxi konformità mal-legislazzjoni tad-dwana, inkluża informazzjoni rigward l-operazzjonijiet innutati jew pjanati li huma jew jistghu jfissru ksur ta' din il-legislazzjoni.
- 2. Fuq talba ta' l-awtorità applikanti, l-awtorità rikjesta għandha tinformaha jekk l-oġġetti esportati mit-territoju ta' wieĥed mill-Partijiet Kontraenti ġewx importati b'mod tajjeb fit-terrotorju tal-Parti l-oħra, billi tisspeċifika, fejn approprjat, il-proċeduri tad-dwana applikati fuq l-oġġetti.
- Fuq talba ta' l-awtorità applikanti, l-awtorità rikjesta għandha, ġewwa listruttura tal-liġi tagħha, tieħu l-passi neċċesarji sabiex tassigura sorveljanza speċjali ta':
- a) persuni naturali jew legali li fuqhom hemm ragunijiet suffićjenti li jkun hemm twemmin li dawn jew huma jew kienu kissru l-legislazzjoni tad-dwana;

▼B

- b) postijiet fejn l-oģģetti huma mahżuna b'mod li joholqu raģunijiet sufficjenti ta' suspetti li dawn huma intenzjonati li jissupplixxu operazzjoni ta' ksur talleģislazzjoni tad-dwana;
- c) movimenti ta' oġġetti notifikati li jistgħu jagħtu bidu għall-ksur fil-leġislazzjoni tad-dwana;
- d) mezzi ta' trasport li hemm rağunijiet sufficjenti li jkun hemm hsieb li dawn kienu jew qeghdin jintużaw ghal operazzjonijet biex jiksru l-legislazzjoni taddwana

Artikolu 4

Assistenza spontanja

Il-Partijiet Kontraenti ghandhom jipprovdu lill xulxin, fuq inizjattiva taghhom u skond il-liģijiet taghhom, regoli u insturmenti ohra legali, b'assistenza jekk huma jikkonsidraw li hija neċċesarja ghall-applikazzjoni korretta tal-leģislazzjoni taddwana, partikolarment meta huma jottjenu informazzjoni li tappartjeni lill-:

- operazzjonijiet li huma jew jidhru li huma fil-ksur ta' din il-legislazzjoni u li tista' tkun ta' interess ghall-Parti Kontraenti l-oħra;
- mezzi jew metodi ohra użati biex isiru dawn 1-operazzjonijiet;
- oģģetti li jistghu įkunu suģģetti ghal ksur tal-leģislazzjoni tad-dwana.

Artikolu 5

Kunsinna/notifika

Fuq talba ta' l-awtorità applikanti, l-awtorità rikjesta għandha, skond il-leģislazzjoni tagħha, tieħu l-miżuri neċċessarji kollha sabiex:

- twassal id-dokumenti kollha,
- tinnota d-deċiżjonijiet kollha,

li jaqghu taht l-ghan ghal dan il-Protokoll lid-destinatarju, li joqghod jew li hu stabbilit fit-territorju tieghu. F'każ bhal dan, Artikolu 6(3) ghandu japplika.

Artikolu 6

Forma u Sustanza tat-talbiet ghal assistenza

- Talbiet li jikkonformaw ma' dan il-Protokoll għandhom isiru bil-miktub.
 Huma għandhom ikunu akkumpanjati bid-dokumenti neċessarji biex ikunu konformi mat-talba. Meta meħtieġ minħabba l-urġenza tas-sitwazzjoni, talbiet b'mod orali jistgħu jkunu aċċettati, imma għandhom jiġu kkonfermati bil-miktub immedjatament.
- 2. Talbiet li jikkonformaw ma' paragrafu 1 għandhom jinkludu l-informazzjoni li ģejja:
- a) l-awtorità applikanti li qed taghmel it-talba;
- b) il-miżuri mitluba;
- c) l-oġġett għal u r-raġuni għat-talba;
- d) il-liģijiet, ir-regoli u elementi legali ohra involuti;

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- e) indikazzjonijiet kemm jista' jkun eżatti u komprensivi tal-persuni naturali jew legali li fuqhom qeghdin isiru l-investigazzjonijet
- f) Sommarju tal-fatti relevanti u l-istħarriġ li diġà sar, ħlief fkażijiet previsti f'Artikolu 5.
- 3. It-talbiet ghandhom jiğu sottomessi fil-lingwa ufficjali ta' l-awtorità rikjesta jew f'lingwa li hija accettata minn dik l-awtorità.
- 4. Jekk talba ma tilhaqx il-htiģijiet formali, il-korrezzjonijiet jew il-kompletar taghhom jistghu jiģu mitluba; b'dan kollu miżuri ta' prekawzjoni jistghu jiģu ordnati

Artikolu 7

Atwazzjoni tat-talbiet

- 1. Sabiex tikkonforma ma' talba ghal assistenza, l-awtorità rikjesta jew, meta din ta' l-ahhar ma tkunx tista' taġixxi wahedha, id-dipartiment amministrattiv li lilu tkun saret it-talba mill-awtorità ghandu jipprocedi, fil-limitazzjonijiet tal-kompetenzi tieghu u r-rizorsi disponibbli, daqs li kieku huwa qed jaġixxi fuq akkont tieghu jew fuq talba ta' awtoritajiet ohra ta' l-istess Parti Kontraenti, billi jissuplixxi informazzjoni li diġa' jipposjedi, billi jsir stharriġ approprjat jew billi jirranġawlhom biex isiru.
- 2. Talbiet għal assistenza għandhom isiru skond il-liģi, ir-regoli, u strumenti legali oħra mill-Parti Kontraenti mitlub
- 3. Ufficjali akkreditati ta' Parti Kontraenti jistghu, bi ftehim mal-Parti Kontraenti l-ohra involuta u soggetta ghal kundizzjonijiet mqieghda hawn minn dan ta' l-ahhar, jiehdu mill-awtorità rikjesta, jew mill-awtorità li l-awtorità rikjesta hija responsabbli ghaliha, informazzjoni relattata ma' operazzjonijiet li huma jew li jista' jkun qed jiksru l-legislazzjoni tad-dwana li l-awtorità applikanti ghandha bżonn minhabba l-ghanijiet ta' dan il-Protokoll.
- 4. Ufficjali ta' Parti Kontraenti jistghu, bi ftehim mal-Parti Kontraenti l-ohra involuta u soggetta ghal kundizzjonijiet mqieghda hawn minn din ta' l-ahhar, jkunu prezenti ghal stharrig mwettaq fit-territorju ta' din ta' l-ahhar.

Artikolu 8

Il-Forma li fiha l-informazzjoni ghandha tkun komunikata

- 1. L-awtorità rikjesta ghandha tikkomunika r-rizultati ta' l-istharriġ lill-awtorità applikanti fil-forma ta' dokumenti, kopji ta' dokumenti ċertifikati, rapporti u dokumenti simili.
- 2. Id-dokumenti pprovduti f'paragrafu 1 jistgħu jiġu sostitwiti permezz ta' informazzjoni kompjuterizzata prodotta f'kull forma għal dan l-istess għan.
- Fajls u dokumenti oriģinali ghandhom jiģu mitluba biss fkažijiet fejn kopji čertifikati jkunu insuffičjenti. Dokumenti oriģinali mibghuta ghandhom jiģu mibghuta lura ma' l-ewwel opportunità.

Artikolu 9

Ecezzionijiet ghall-obbligazzioni sabiex tinghata l-assistenza

- 1. Il-Parti Kontraenti tista' tirrifjuta li tati assistenza hekk kif ipprovdut f'dan il-Protokoll, kieku kellha taghmel hekk tkun qieghda:
- a) probabbilment tippreģudika s-sovranità tal-gżejjer tal Faoroes jew dik ta' xi Stat Membru tal-Komunità li ģie mitlub biex jipprovdi assistenza skond dan il-Protokoll; jew

▼B

- b) probabbilment tippreģudika l-ordni pubblika, is-sigurtà jew interessi essenzjali ohra; partikolarment f'każijiet riferuti taħt l-Artikolu 10(2); jew
- c) tinvolvi regolameni tal-kambju jew tat-taxxa barra l-leģislazzjoni tad-dwana;
 iew
- d) tikser sigriet industrijali, kummerčjali jew professjonali.
- Fejn l-awtorità applikanti titlob assistenza li hija stess ma tkunx kapaċi tipprovdi li kienet mitluba, din ghandha tiġbed l-attenzjoni ta' dan il-fatt fittalba taghha. Ghandha tkun l-awtorità rikjesta li tiddeċiedi kif ghandha tirrispondi ghal din it-talba.
- 3. Jekk l-assistenza hija rifjutata, id-deċiżjoni u r-raġunijiet għandhom jiġu notifikati lill-awtorità applikanti mingħajr dewmien.

Artikolu 10

Skambju ta' informazzjoni u kunfidenzjalità

- 1. Kull informazzjoni moghtija fi kwalunkwe forma skond dan il-Protokoll ghandha tkun ta' natura kunfidenzjali u restritta, dan ghandu jiddependi fuq irregoli li japplikaw fil-Partijiet Kontraenti kollha. Din ghandha tkun koperta blobbligazzjoni tas-segretezza uffićjali u ghandha tgawdi l-protezzjoni estiža taht illiģijiet relevanti applikabbli fil-Parti Kontraenti li tirćeviha u d-disposizzjonijiet korrispondenti li japplikaw ghall-istituzzjonijiet tal-Komunità.
- Id-data personali tista' tigi skambjata biss fejn il-Parti Kontraenti li tirćeviha tiehu r-responsabbilità li tipprotegi din id-data mill-inqas b'mod ekwivalenti ghal dak applikat f'dak il-każ partikolari fil-Parti Kontraenti li qed tforni din id-data.
- 3. L-informazzjoni miksuba ghandha tiği wżata unikament ghall-ghanijiet ta' dan il-Protokoll. Fejn wiehed mill-Partijiet Kontraenti jitlob l-użu ta' din l-informazzjoni ghal ghanijiet ohra, ghandu jsaqsi ghall-kunsens bil-miktub minn qabel ta' l-awtorità li forniet l-informazzjoni. Dan l-użu ghandu jkun soggett ghal kull restrizzjoni preskritta minn dik l-awtorità.
- 4. Il-Paragrafu 3 m'ghandux jimpedixxi l-użu ta' informazzjoni f'xi proceduri gudizzjarji jew amministrattivi mibdija sussegwentament minhabba nuqqas ta' konformità mal-leģislazzjoni tad-dwana. L-awtorità kompetenti li forniet dik l-informazzjoni ghandha tiġi mgharrfa b'dan l-użu.
- 5. Il-Partijiet Kontraenti jistgħu, fir-rekords ta' evidenza, rapporti u xhieda tagħhom, u fi procedimenti u kawżi imressqa quddiem il-qrati, jużaw l-informaz-zjoni miksuba u d-dokumenti kkonsultati bħala evidenza skond id-disposizzjoni-jiet ta' dan il-Protokoll.

Artikolu 11

Esperti u Xhieda

Ufficjal ta' l-awtorità rikjesta jista' jiġi awtorizzat sabiex jidher, fil-limitazzjonijiet tal-awtorizzazzjoni mogħtija, bħala espert jew xhud fi procedimenti ġudizzjarji jew amministrattivi li jkollhom x'jaqsmu ma' kwistjonijiet koperti b'dan il-Protokoll fil-ġurisdizzjoni ta' Parti Kontraenti oħra, u sabiex jipproduci dawk l-oġġetti, dokumenti, jew kopji attestati tagħhom, kif jista' jkun meħtieġ fil-procedimenti. It-talba għal dehra għandha tindika specifikament fuqhiex u permezz ta' liema titlu jew kwalifika l-ufficjal se jiġi mistoqsi.

Artikolu 12

Spejjeż ta' l-assistenza

Il-Partijiet Kontraenti ghandhom jirrinunzjaw ghal kull talba lil xulxin gharrimbors ta' spejjeż miġbura skond dan il-Protokoll, ħlief kif approprjat, ghall-ispejjeż ta' esperti u xhieda u ta' interpreti u tradutturi li m'humiex haddiema tasservizz pubbliku.

Artikolu 13

Applikazzjoni

- 1. L-applikazzjoni ta' dan il-Protokoll ghandha tiĝi fdata lill-awtoritajiet tad-dwana ċentrali tal-gżejjer tal-Faroes fuq naha u lis-servizz kompetenti tal-Kummissjoni tal-Komunitajiet Ewropej, u fejn approprjat, l-awtoritajiet tad-dwana ta' l-Istati Membri tal-Komunità Ewropea fuq in-naha l-ohra. Huma ghandhom jiddeċiedu fuq il-miżuri u l-arranġamenti prattiċi kollha neċessarji ghall-applikazzjoni tieghu, wara li jiġu kkunsidrati r-regoli fis-sehħ fil-qasam tal-protezzjoni tad-data.
- 2. Il-Partijiet Kontraenti għandhom jikkonsultaw lil xulxin u sussegwentament iżommu lil xulxin infurmati bir-regoli dettaljati tal-implimentazzjoni li jkunu addottati skond id-disposizzjonijiet ta' dan il-Protokoll.

Artikolu 14

Komplementarjetà

Mingħajr preġudizzju għal Artikolu 10, kull ftehim dwar assistenza reċiproka li ġie jew qed jiġi konkluż bejn wieħed jew aktar Stati Membri tal-Komunità Ewropea u l-gżejjer tal-Faroes m'għandux jippreġudika disposizzjonijiet tal-Kummissjoni u l-awtoritatajiet tad-dwana ta' l-Istati Membri dwar kull informazzjoni miksuba fi kwistjonijiet tad-dwana li tista' tkun ta' interess għall-Komunità.

DIKJARAZZJONI KONĠUNTA

li jikkoncerna r-revižjoni tal-Ftehim li jżommu ma' l-iżvillup tarrelazzjonijiet tal-kummerc tal-KE-EFTA

Jekk il-Komunità - fil-kuntest tal-Ftehim dwar iż-Żona Ekonomika Ewropeataghti koncessjonijiet lill-pajjiżi EFTA-ŻEE lil hinn minn dawk moghtija lill-gżejjer tal-Faroes fl-oqsma koperti f'dan il-Ftehim, il-Komunità trid, fuq rikjesta mill-gżejjer tal-Faroes, tikkonsidra fuq spirtu pożittiv, każ b' każ, sakemm u safejn u fuq liema bażi koncessjonijiet korrispondenti jistghu jigu offruti lill-Faroes.

Jekk il-Ftehim jew l-arranģamenti jiģu konkluži bejn il-gžejjer Faroes u l-Istati Membri tal-EFTA li bihom il-gžejjer tal-Faroes jagħtu konċessjonijiet lill-pajjiži EFTA lil hinn minn dawk mogħtija lill-Komunità fl-oqsma koperti f'dan il-Ftehim, il-gžejjer Faroes iridu, jikkonsidraw fuq spirtu požittiv, każ b'każ, sakemm u safejn u fuq liema bażi konċessjonijiet korrispondenti jistgħu jiġu offruti lill-Komunità.

DIKJARAZZJONIJIET KONĠUNTI

li jikkončerna il-Protokoll 3 ghall-Ftehim

I. IL-POSSIBILITÀ LI TGĦAQQAD MA' MATERJALI MINN PAJJIŻI TAL-EFTA

Il-Partijiet Kontraenti jaqblu li jeżaminaw l-interess possibli u ekonomiku li jinkludu d-disposizzjonijiet fil-Protokoll 3 li jikkonċerna il-possibilità li tghaqqad ma' materjali minn pajjiżi ta' l-EFTA

- II. PERJODU TRANSITORJU LI JIKKONĆERNA L-HRUĞ TA' DOKU-MENTI LI GHANDHOM X'JAQSMU MAL-PROVA TA' L-ORIĞINI MAHRUĞA FL-ISTRUTTURA TAL-FTEHIM INIZJALI FFIRMAT FI 2 TA' DIČEMBRU 1991
 - Sat-31 ta' Diċembru 1997 l-awtorità tad-dwana kompetenti tal-Komunità u tal-gżejjer Faroe għandha taċċetta bħala prova valida tal-oriġini fittifsira tal-Protokoll 3:
 - (i) Čertifikati ta' moviment EUR.1, attestati minn qabel bit-timbru ta' lawtoritajiet ta' l-ufficju tad-dwana kompetenti ta' l-Istat ta' l-esportazzjoni;
 - (ii) Čertifikati ta' moviment EUR.1, maghrufa fil-kuntest ta' dan ilftehim, attestati minn esportatur approvat b'timbru speċjali li jkun gie approvat mill-awtoritajiet tad-dwana kompetenti ta' l-Istat ta' lesportazzjoni;
 - (iii) Formoli EUR.2, maghrufa fil-kuntest ta' dan il-ftehim.
 - 2. Talbiet għal verifika tad-dokumenti sussegwenti msemmija hawn fuq għandhom ikunu aċċettati mill-awtoritajiet tad-dwana kompetenti tal-Komunità u tal-gżejjer tal-Faroes għal perjodu ta' sentejn wara li tinħareġ u ssir il-prova tal-oriġini kkonċernata. Dawn il-verifiki għandhom isiru bi qbil mat-Titolu VI tal-Protokoll 3 ta' dan il-Ftehim.

III. IL-PRINĊIPALITÀ TA' ANDORRA

- Prodotti li joriģinaw fil-Principalità t'Andorra li jaqgħu taħt Kapitoli 25 sa 97 tas-Sistema Armonizzata għandhom ikunu aċċettati mill-gżejjer tall-Faroes bħala prodotti li joriģinaw fil-Komunità fit-tifsira ta' dan il-Ftehim.
- II-Protokoll 3 għandu japplika mutatis mutandis sabiex jiġi definit l-istat li joriġinaw minnu l-prodotti hawn fuq imsemmija.

IV. IR-REPUBBLIKA TA' SAN MARINO

- Prodotti li joriğinaw fir-Repubblika ta' San Marino għandhom ikunu aċċettati mill-gżejjer tal-Faroes bħala prodotti li joriğinaw fil-Komunità fit-tifsira ta' dan il-Ftehim.
- 2. II-Protokoll 3 għandu japplika *mutatis mutandis* sabiex jiġi definit l-istat li joriġinaw minnu l-prodotti hawn fuq imsemmija.

DIKJARAZZJONI MILL-KOMUNITÀ

li tikkončerna l-Artikolu 24(1) tal-Ftehim

Il-Komunità tiddikjara li, fil-kuntest ta' l-implimentazzjoni awtonoma ta' l-Artikolu 24(1) tal-Ftehim li huwa dmir tal-Partijiet Kontraenti, hija trid tevalwa kull prattika li tmur kontra dak l-Artikolu fuq il-bażi ta' kriterji li johorġu mill-applikazzjoni tar-regoli ta' l-Artikoli 85, 86, 90 u 92 tat-Trattat li jwaqqaf il-Komunità Ewropea

DIKJARAZZJONI MILL-KOMUNITÀ

li tikkončerna l-applikazzjonijiet reģjonali ta' čerti dispožizzjonijiet tal-Ftehim

Il-Komunità tiddikjara li l-applikazzjoni tal-miżuri li tista' tieħu taħt l-Artikoli 24, 25, 26, 27 jew 28 tal-Ftehim bi qbil mal-proċedura u skond l-arranġamenti dikjarati fl-Artikolu 29, jew skond l-Artikolu 30, tista' tkun limitata għal waħda mir-reġjuni tagħha bis-saħħa tar-regoli tal-Komunità.

DIKJARAZZJONI MID-DANIMARKA U L-GŻEJJER FAROE

li tikkončerna l-Artikolu 36 tal-Ftehim

Skond l-Artikolu 36 tal-Ftehim, il-Komumità għandha, fuq rikjesta tal-gżejjer Faroe, tikkonsidra li ttejjeb l-possibiltajiet ta' aċċess għal prodotti speċifiċi.

Hija l-fehma tal-gżejjer tal-Faroe li dan l-Artikolu ghandu bżonn kwalifika biex jilhaq l-ghan tieghu ghal żvilupp progressiv tal-kummerć bejn il-partijiet u l-gżejjer Faroe ghaldaqstant jappellaw lill-Komunità li tikkonsidera serjament il-possibiltajiet ta' aċċess meta l-kwoti u l-oghla limitu ffissat ta' dawn il-prodotti jiġu ppruvati li spiċċaw.