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► **B****ACORD**

între Comunitatea Europeană, pe de o parte, și Guvernul Danemarcei și guvernul local al insulelor Feroe, pe de altă parte

(JO L 53, 22.2.1997, p. 2)

Astfel cum a fost modificat prin:

		Jurnalul Oficial		
		NR.	Pagina	Data
► <u>M1</u>	Decision No 1/98 of the EC/Denmark-Faroe Islands Joint Committee of 13 March 1998 (*)	L 90	40	25.3.1998
► <u>M2</u>	Decision No 2/98 of the EC/Denmark-Faroe Islands Joint Committee of 31 August 1998 (*)	L 263	37	26.9.1998
► <u>M3</u>	Decision No 1/1999 of the EC/Denmark-Faroe Islands Joint Committee of 22 June 1999 (*)	L 178	58	14.7.1999
► <u>M4</u>	Decision No 2/2001 of the EC/Denmark-Faroe Islands Joint Committee of 11 July 2001 (*)	L 219	29	14.8.2001
► <u>M5</u>	Decision No 1/2002 of the EC/Denmark-Faroe Islands Joint Committee of 20 March 2002 (*)	L 104	44	20.4.2002
► <u>M6</u>	Decision No 1/2005 of the EC/Denmark-Faroe Islands Joint Committee of 10 November 2005 (*)	L 110	1	24.4.2006
► <u>M7</u>	Decision No 1/2006 of the EC-Denmark/Faeroe Islands Joint Committee of 13 July 2006 (*)	L 221	15	12.8.2006
► <u>M8</u>	Decizia nr. 1/2007 a Comitetului mixt CE/Danemarca-Insulele Feroe din 8 octombrie 2007	L 275	32	19.10.2007
► <u>M9</u>	Decizia nr. 2/2008 a Comitetului mixt CE/Danemarca-Insulele Feroe din 20 noiembrie 2008	L 338	72	17.12.2008

(*) Acest act nu a fost publicat niciodată în limba română.

**ACORD****între Comunitatea Europeană, pe de o parte, și Guvernul Danemarcei și guvernul local al insulelor Feroe, pe de altă parte**

COMUNITATEA EUROPEANĂ,

pe de o parte, și

GUVERNUL DANEMARCEI ȘI GUVERNUL LOCAL AL INSULELOR FEROE,

pe de altă parte,

EVOCÂND statutul insulelor Feroe ca parte integrantă autonomă a unuia dintre statele membre ale Comunității;

EVOCÂND rezoluția Consiliului din 4 februarie 1974 privind problemele insulelor Feroe;

LUÂND ÎN CONSIDERARE importanța vitală a pescuitului pentru insulele Feroe, care reprezintă activitatea economică esențială a acestora, peștele și produsele pescărești fiind principalele lor articole de export;

LUÂND ÎN CONSIDERARE importanța relațiilor în domeniul pescuitului stabilite prin Acordul de pescuit, încheiat între părțile contractante care confirmă că aspectele comerciale ale prezentului acord nu ar trebui să afecteze funcționarea Acordului privind pescuitul și că, în consecință, volumul posibilităților reciproce de pescuit în cadrul aceluși acord ar trebui să continue să fie menținut la un nivel satisfăcător;

DORIND să consolideze și să extindă relațiile economice existente între Comunitate și insulele Feroe și să asigure, conform unor condiții de concurență echitabile, dezvoltarea armonioasă a comerțului lor pentru a contribui la construcția Europei;

HOTĂRÂȚI să elimine treptat toate obstacolele pentru cvasitotalitatea schimburilor lor comerciale, în conformitate cu dispozițiile din Acordul General pentru Tarife și Comerț (GATT) din 1994 privind instituirea de zone de liber schimb;

DECLARÂNDU-SE pregătiți să examineze, ținând cont de orice factor relevant, în special de evoluțiile din Comunitate, posibilitatea dezvoltării și adâncirii relațiilor lor, acolo unde ar părea util în interesul economiilor lor să le extindă în domenii neacoperite de prezentul acord;

LUÂND ÎN CONSIDERARE că, în acest sens, la 2 decembrie 1991 a fost semnat un acord între Comunitatea Economică Europeană, pe de o parte, și Guvernul Danemarcei și guvernul local al insulelor Feroe, pe de altă parte (denumit în continuare „acordul inițial”);

LUÂND ÎN CONSIDERARE că, la 8 martie 1995, a fost semnat un acord sub forma unui schimb de scrisori între Comunitatea Europeană, pe de o parte, și Guvernul Danemarcei și guvernul local al insulelor Feroe, pe de altă parte, de modificare a tabelelor I și II din anexa la protocolul 1 al acordului inițial (denumit în continuare „acord sub forma unui schimb de scrisori”);

LUÂND ÎN CONSIDERARE că, în urma aderării Republicii Austria, Republicii Finlanda și Regatului Suediei la Uniunea Europeană la 1 ianuarie 1995, dispozițiile aplicabile comerțului cu pește și produse pescărești între insulele Feroe și Comunitate trebuie adaptate pentru a menține fluxurile comerciale dintre insulele Feroe, pe de o parte, și noile state membre, pe de altă parte;

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LUÂND ÎN CONSIDERARE că, în urma adoptării de către Comunitate a unei definiții comune a originii pentru produsele petroliere, este necesar să se modifice dispozițiile care vizează aceste produse;

LUÂND ÎN CONSIDERARE că, pentru a ține cont de anumite evoluții ale comerțului dintre Comunitate și statele membre ale AELS, este necesar să se modifice dispozițiile privind definirea conceptului de „produse originare” și metodele de cooperare administrativă;

LUÂND ÎN CONSIDERARE că, pentru a ține cont de producția specifică de hrană pentru pești în insulele Feroe, este necesar să se adapteze dispozițiile aplicabile importurilor anumitor produse agricole;

LUÂND ÎN CONSIDERARE că, pentru a asigura buna sa funcționare, în prezentul acord trebuie inclus un protocol privind asistența administrativă reciprocă în probleme vamale;

LUÂND ÎN CONSIDERARE că, pentru a respecta anumite modificări ale nomenclurii tarifelor vamale ale părților contractante care vizează produse prevăzute de acordul inițial, este necesar să se actualizeze nomenclatura tarifară a acestor produse;

LUÂND ÎN CONSIDERARE că, în scopul creșterii gradului de flexibilitate, este de dorit să se autorizeze comitetul mixt să decidă în privința modificării dispozițiilor din protocoalele la prezentul acord;

LUÂND ÎN CONSIDERARE că, din considerente de claritate, acordul inițial și acordul sub forma unui schimb de scrisori trebuie înlocuite cu un text nou integrat, sub forma prezentului acord;

ȚINÂND CONT că acordurile comerciale bilaterale dintre Finlanda și Suedia și insulele Feroe ies din vigoare la intrarea în vigoare a prezentului acord;

DECID, urmărind aceste obiective și considerând că nici o dispoziție din prezentul acord nu poate fi interpretată ca scutind părțile contractante de obligațiile ce le revin în temeiul altor acorduri internaționale,

ÎNCHEIEREA PREZENTULUI ACORD:

Articolul 1

Obiectul prezentului acord este:

- (a) să promoveze, prin dezvoltarea comerțului reciproc, dezvoltarea armonioasă a relațiilor economice dintre Comunitate și insulele Feroe și să favorizeze astfel în Comunitate și în insulele Feroe progresul activității economice, îmbunătățirea condițiilor de viață și de muncă, creșterea productivității și stabilitatea financiară;
- (b) să ofere condiții de concurență echitabile pentru comerțul dintre părțile contractante;
- (c) să contribuie în acest mod, prin eliminarea barierelor în calea comerțului, la dezvoltarea armonioasă și expansiunea comerțului mondial.

Articolul 2

Prezentul acord se aplică produselor originare din Comunitate sau insulele Feroe:

- (i) care fac obiectul capitolelor 25-97 din Sistemul Armonizat, altele decât cele enumerate la anexa II la Tratatul de instituire a Comunității Europene și altele decât cele enumerate la anexa I la prezentul acord;

▼B

- (ii) care sunt specificate în protocoalele 1, 2 și 4 la prezentul acord, ținând cont de dispozițiile prevăzute la acele protocoale.

Articolul 3

Nu se introduc noi drepturi vamale asupra importurilor în comerțul dintre Comunitate și insulele Feroe.

Articolul 4

(1) Comunitatea elimină drepturile vamale asupra importurilor din insulele Feroe.

(2) Insulele Feroe elimină drepturile vamale asupra importurilor din Comunitate: în acest sens, anexa II stabilește dispozițiile cuprinse în legislația vamală și fiscală a insulelor Feroe.

Articolul 5

Dispozițiile privind eliminarea drepturilor vamale asupra importurilor se aplică și drepturilor de import de natură fiscală.

Insulele Feroe pot înlocui un drept de import de natură fiscală sau elementul fiscal al unui drept de import cu o taxă internă.

Articolul 6

În comerțul dintre Comunitate și insulele Feroe nu se introduce nici o taxă nouă cu efect echivalent unui drept vamal.

Taxele cu efect echivalent drepturilor vamale asupra importurilor în comerțul dintre Comunitate și insulele Feroe se elimină.

Articolul 7

În comerțul dintre Comunitate și insulele Feroe nu se introduce nici un drept vamal de export sau o taxă cu efect echivalent.

Drepturile vamale de export și taxele cu efect echivalent se elimină.

Articolul 8

Protocolul 1 stabilește tratamentul tarifar și dispozițiile aplicabile anumitor pești și produse pescărești puse în liberă circulație în Comunitate sau importate în insulele Feroe.

Articolul 9

Protocolul 2 stabilește tratamentul tarifar și dispozițiile aplicabile anumitor produse obținute prin transformarea produselor agricole.

▼B*Articolul 10*

(1) În cazul stabilirii unor norme specifice în urma punerii în aplicare a politicii sale agricole sau a oricărei modificări a normelor actuale, partea contractantă în cauză poate adapta dispozițiile ce decurg din prezentul acord pentru produsele care se supun acestor norme sau modificări.

(2) În asemenea cazuri, partea contractantă în cauză ține cont de interesele celeilalte părți contractante. În acest sens, părțile contractante se pot consulta reciproc în cadrul comitetului mixt instituit în temeiul articolului 31.

Articolul 11

Protocolul 3 stabilește definiția conceptului de „produse originare” și metodele de cooperare administrativă.

Articolul 12

O parte contractantă care ia în considerare reducerea nivelului efectiv al drepturilor sale vamale sau al taxelor cu efect echivalent aplicabile țărilor terțe care beneficiază de tratament pe baza clauzei națiunii celei mai favorizate sau care ia în considerare suspendarea aplicării acestora, în măsura în care este posibil, notifică, înainte cu minimum 30 de zile de intrarea în vigoare a unei asemenea reduceri sau suspendări, comitetul mixt. Partea contractantă ia act de orice observații ale celeilalte părți contractante cu privire la distorsiunile care ar putea decurge din această fapt.

Articolul 13

(1) Nici o restricție cantitativă asupra importurilor sau o măsură cu efect echivalent nu se introduce în comerțul dintre Comunitate și insulele Feroe.

(2) Părțile contractante elimină restricțiile cantitative asupra importurilor și orice măsuri cu efect echivalent restricțiilor cantitative asupra importurilor.

Articolul 14

(1) Comunitatea își rezervă dreptul de a modifica regimul aplicabil produselor petroliere de la pozițiile nr. 2710, 2711, ex 2712 (cu excluderea ozocheritei, cerii de lignit și a cerii de turbă) și 2713 din Nomenclatura Combinată în cazul adoptării unor decizii în cadrul politicii comerciale comune pentru produse petroliere sau la instituirea unei politici comune în domeniul energiei.

În acest caz, Comunitatea ține cont de interesele insulelor Feroe; în acest sens, informează comitetul mixt, care se reunește în condițiile prevăzute la articolul 33 alineatul (2).

(2) Insulele Feroe își rezervă dreptul de a lua măsuri similare în cazul în care se confruntă cu situații asemănătoare.

▼B

(3) Sub rezerva alineatelor (1) și (2), prezentul acord nu aduce atingere reglementărilor netarifare aplicate importurilor de produse petroliere.

Articolul 15

(1) Părțile contractante se declară pregătite să favorizeze, în măsura permisă de politicile agricole ale acestora, dezvoltarea armonioasă a comerțului cu produse agricole la care nu se aplică prezentul acord.

(2) Părțile contractante aplică normele lor în probleme veterinare, sanitare și fitosanitare în mod nediscriminatoriu și nu introduc măsuri noi care să aibă efectul de a obstructiona în mod nejustificat comerțul.

(3) Părțile contractante examinează, în condițiile prevăzute la articolul 35, orice dificultăți care ar putea apărea din comerțul lor cu produse agricole și se străduiesc să caute soluții corespunzătoare.

Articolul 16

Guvernul local al insulelor Feroe ia măsurile de control necesare pentru a asigura aplicarea corectă a prețului de referință fixat sau ce urmează a fi fixat de Comunitate, prevăzut la articolul 2 din protocolul 1.

Părțile contractante asigură aplicarea corectă a definiției conceptului de „produse originare” și a metodelor de cooperare administrativă, prevăzute în protocolul 3.

Articolul 17

Protocolul 4 stabilește dispozițiile speciale aplicabile importurilor anumitor produse agricole, altele decât cele enumerate în protocolul 1.

Articolul 18

Protocolul 5 stabilește dispozițiile privind asistența reciprocă între autoritățile administrative în chestiuni vamale.

Articolul 19

Părțile contractante își reafirmă angajamentul de își acorda reciproc statutul de națiune cea mai favorizată în conformitate cu GATT 1994.

Prezentul acord nu aduce atingere menținerii sau instituirii de uniuni vamale, zone de liber schimb sau regimuri de trafic de frontieră, în măsura în care acestea nu modifică regimurile comerciale prevăzute de prezentul acord, în special dispozițiile privind regulile de origine.

Articolul 20

Părțile contractante se abțin de la orice măsură sau practică de natură fiscală internă care, direct sau indirect, creează discriminare între produsele unei părți contractante și produsele similare originare de pe teritoriul celeilalte părți contractante.

▼B

Produsele exportate pe teritoriul uneia dintre părțile contractante nu pot beneficia de rambursarea impozitării interne care depășește valoarea impozitelor directe sau indirecte impuse acestora.

Articolul 21

Plățile referitoare la comerțul cu mărfuri și transferul acestor plăți în statul membru al Comunității în care este rezident creditorul sau în insulele Feroe nu sunt supuse nici unei restricții.

Articolul 22

Prezentul acord nu împiedică aplicarea de interdicții sau restricții la importuri, exporturi sau la mărfurile în tranzit, justificate din rațiuni de moralitate publică, ordine publică sau securitate publică, protecția vieții și sănătății oamenilor, animalelor sau plantelor, protecția patrimoniului artistic, istoric sau arheologic național, protecția proprietății industriale și comerciale sau normele referitoare la aur sau argint.

Cu toate acestea, aceste interdicții sau restricții nu trebuie să reprezinte un mijloc de discriminare arbitrară sau o restricție deghizată aplicată comerțului dintre părțile contractante.

Articolul 23

Nimic din prezentul acord nu împiedică o parte contractantă să ia orice măsură:

- (a) pe care o partea respectivă o consideră necesară pentru a împiedica divulgarea de informații contrare intereselor sale esențiale în ceea ce privește securitatea;
- (b) referitoare la comerțul cu arme, muniții sau materiale de război sau la activitățile de cercetare, dezvoltare sau producție indispensabile în scopuri de apărare, cu condiția ca aceste măsuri să nu afecteze condițiile de concurență pentru produsele care nu sunt destinate unor scopuri specific militare;
- (c) pe care o consideră esențială pentru propria securitate pe timp de război sau în contextul unor grave tensiuni internaționale.

Articolul 24

(1) Părțile contractante se abțin de la orice măsură care ar putea pune în pericol îndeplinirea obiectivelor din prezentul acord.

(2) Ele iau orice măsuri generale sau specifice necesare pentru îndeplinirea obligațiilor lor în cadrul prezentului acord.

În cazul în care oricare dintre părțile contractante consideră că cealaltă parte contractantă nu și-a îndeplinit una dintre obligațiile din cadrul prezentului acord, poate lua măsurile corespunzătoare în condițiile și în conformitate cu procedurile prevăzute la articolul 29.

Articolul 25

(1) Cele de mai jos sunt incompatibile cu buna funcționare a prezentului acord, în măsura în care pot afecta comerțul dintre Comunitate și insulele Feroe:

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- (i) toate acordurile între întreprinderi, deciziile asociațiilor de întreprinderi și practicile concertate între întreprinderi care au ca obiect sau efect împiedicarea, restricționarea sau denaturarea concurenței în ceea ce privește producția de mărfuri sau comerțul cu acestea;
 - (ii) abuzul de pe poziție dominantă al uneia sau mai multor întreprinderi în teritoriile părților contractante, în ansamblu sau într-o parte importantă a acestora;
 - (iii) orice ajutor public care denaturează sau amenință să denatureze concurența prin favorizarea anumitor întreprinderi sau producția anumitor mărfuri.
- (2) În cazul în care o parte contractantă consideră că o anumită practică este incompatibilă cu prezentul articol, poate lua măsurile corespunzătoare, în condițiile și în conformitate cu procedurile prevăzute la articolul 29.

Articolul 26

Atunci când o creștere a importurilor unui produs dăunează sau riscă să dăuneze grav unei activități de producție desfășurate pe teritoriul uneia dintre părțile contractante și atunci când această creștere se datorează:

- (i) reducerii parțiale sau totale în partea contractantă importatoare, după cum prevede prezentul acord, a taxelor vamale și a taxelor cu efect echivalent percepute asupra produsului în cauză și
- (ii) faptului că drepturile vamale sau taxele cu efect echivalent percepute de partea contractantă exportatoare asupra importurilor de materii prime sau produse intermediare utilizate la fabricarea produsului în cauză sunt semnificativ mai scăzute decât taxele vamale sau taxele corespunzătoare prelevate de partea contractantă importatoare,

partea contractantă în cauză poate lua măsurile corespunzătoare, în condițiile și în conformitate cu procedurile prevăzute la articolul 29.

Articolul 27

În cazul în care una dintre părțile contractante constată că în comerțul cu cealaltă parte contractantă se practică dumpingul, poate lua măsurile corespunzătoare împotriva acestei practici, în conformitate cu Acordul privind punerea în aplicare a articolului VI din GATT 1994, în condițiile și în conformitate cu procedurile prevăzute la articolul 29.

Articolul 28

În cazul în care apar perturbări serioase în orice sector al economiei sau dificultăți care ar putea provoca o deteriorare gravă a situației economice a unei regiuni, partea contractantă în cauză poate lua măsurile corespunzătoare, în condițiile și în conformitate cu procedurile prevăzute la articolul 29.

Articolul 29

(1) În cazul în care o parte contractantă supune importurile susceptibile să provoace dificultățile prevăzute la articolele 26 și 28 unei proceduri administrative, al cărei scop este informarea rapidă cu privire la tendința fluxurilor comerciale, partea respectivă informează cealaltă parte contractantă.

▼B

(2) În cazurile specificate la articolele 24-28, înainte de a lua măsurile prevăzute la acestea sau, în cazurile în care se aplică alineatul (3) litera (d) din prezentul articol, cât se poate de repede, partea contractantă în cauză furnizează comitetului mixt toate informațiile relevante necesare pentru o examinare aprofundată a situației, în vederea căutării unei soluții acceptabile pentru părțile contractante.

În alegerea măsurilor, trebuie acordată prioritate celor care perturbă cel mai puțin funcționarea prezentului acord.

Măsurile de salvagardare se notifică imediat comitetului mixt și se supun unor consultări periodice în cadrul comitetului, în special în vederea eliminării lor imediat ce împrejurările permit acest lucru.

(3) Pentru punerea în aplicare a alineatului (2) se aplică următoarele dispoziții:

(a) în ceea ce privește articolul 25, oricare parte contractantă poate sesiza comitetul mixt în cazul în care consideră că o anumită practică este incompatibilă cu buna funcționare a prezentului acord, în sensul articolului 25 alineatul (1).

Părțile contractante furnizează comitetului mixt toate informațiile relevante și îi acordă asistența necesară pentru examinarea cazului și, după caz, pentru eliminarea practicii incriminate.

În cazul în care partea contractantă în cauză nu reușește să pună capăt practicii incriminate în perioada fixată de comitetul mixt sau în lipsa acordului în cadrul comitetului mixt în termen de trei luni de la sesizarea acestuia, partea contractantă în cauză poate adopta orice măsuri de salvagardare consideră necesare pentru a aborda dificultățile grave ce decurg din practicile în cauză; în special, poate retrage concesiile tarifare;

(b) în ceea ce privește articolul 26, dificultățile ce decurg din situația vizată de acest articol se notifică spre examinare comitetului mixt, care poate lua orice decizie necesară pentru a pune capăt acestor dificultăți.

În cazul în care comitetul mixt sau partea contractantă exportatoare nu a luat o decizie de a pune capăt dificultăților în termen de 30 de zile de la sesizare, partea contractantă importatoare este autorizată să perceapă o taxă compensatorie pe produsul importat.

Taxa compensatorie se calculează în funcție de incidența asupra valorii mărfurilor în cauză a disparităților tarifare pentru materiile prime sau produsele intermediare incorporate;

(c) în ceea ce privește articolul 27, consultările în cadrul comitetului mixt au loc înainte ca partea contractantă în cauză să ia măsurile corespunzătoare;

(d) atunci când împrejurări excepționale, care necesită o acțiune imediată, fac imposibilă examinarea prealabilă, partea contractantă în cauză, în situațiile specificate la articolele 26, 27 și 28 și, de asemenea, în cazul ajutoarelor pentru export care au o incidență directă și imediată asupra comerțului, poate aplica imediat măsurile de precauție strict necesare pentru remedierea situației.

▼B*Articolul 30*

Atunci când unul sau mai multe state membre ale Comunității sau insulele Feroe au dificultăți sau sunt grav amenințate de dificultăți în ceea ce privește balanța de plăți, partea contractantă în cauză poate lua măsurile de salvagardare necesare. Aceasta informează de îndată cealaltă parte contractantă.

Articolul 31

(1) Prin prezentul acord se instituie un comitet mixt care este responsabil de administrarea acestuia și care asigură punerea sa în aplicare în mod adecvat. În acest sens, comitetul mixt face recomandări și ia decizii în cazurile prevăzute de prezentul acord. Aceste decizii se pun în aplicare de părțile contractante, în conformitate cu propriile lor reguli.

(2) În scopul punerii adecvate în aplicare a prezentului acord, părțile contractante schimbă informații și, la cererea oricărei părți, se consultă în cadrul comitetului mixt.

(3) Comitetul mixt își stabilește propriul regulament intern.

Articolul 32

(1) Comitetul mixt este alcătuit din reprezentanți ai părților contractante.

(2) Comitetul mixt acționează prin acord reciproc.

Articolul 33

(1) Fiecare parte contractantă prezidează pe rând comitetul mixt, în conformitate cu dispozițiile ce urmează a fi stabilite de regulamentul intern.

(2) Președintele convoacă reuniuni ale comitetului mixt cel puțin o dată pe an, pentru a revedea funcționarea de ansamblu a prezentului acord.

Comitetul mixt se reunește ori de câte ori apar circumstanțe speciale care impun acest lucru, la cererea oricărei părți contractante, în conformitate cu condițiile ce urmează a fi stabilite în regulamentul său intern.

(3) Comitetul mixt poate decide să instituie orice grup de lucru care îl poate asista la îndeplinirea sarcinilor sale.

Articolul 34

(1) Comitetul mixt poate modifica dispozițiile protocoalelor la prezentul acord.

(2) În cazul unor modificări ale nomenclurii tarifelor vamale ale părților contractante, care afectează produse prevăzute la prezentul acord, comitetul mixt poate adapta nomenclatura tarifară a acestor produse pentru a respecta aceste modificări.

▼B*Articolul 35*

(1) Atunci când o parte contractantă consideră că ar fi util, în interesul comun al ambelor părți contractante, să dezvolte relațiile instituite prin prezentul acord prin extinderea lor la domenii neacoperite de acesta, aceasta prezintă celeilalte părți contractante o cerere motivată.

Părțile contractante pot solicita comitetului mixt să examineze această cerere și, după caz, să facă recomandări, în special în vederea deschiderii unor negocieri.

(2) Acordurile ce decurg din negocierile prevăzute la alineatul (1) se vor supune ratificării sau aprobării de către părțile contractante, în conformitate cu propriile lor proceduri.

Articolul 36

La cererea insulelor Feroe, Comunitatea va lua în considerare

- îmbunătățirea posibilităților de acces pentru anumite produse;
- extinderea concesiilor sale tarifare pentru produsele pescărești din insulele Feroe, pentru a include noile specii de pește prinse de vasele de pescuit din insulele Feroe care au baza și care operează în Atlanticul de Nord sau pentru a include produsele pescărești aferente acestor specii, care nu sunt produse în prezent de industria pescuitului din insulele Feroe. Aceste noi specii de pește sau produse pescărești ar putea fi importate în Comunitate fără taxe vamale, sub rezerva limitărilor cantitative necesare, în cazul în care noile specii de pește sau produse pescărești reprezintă o chestiune sensibilă în Comunitate.

Articolul 37

Anexele și protocoalele la prezentul acord fac parte integrantă din acesta.

Articolul 38

Fiecare parte contractantă poate denunța prezentul acord prin notificarea celeilalte părți contractante. Prezentul acord iese din vigoare la 12 luni de la data acestei notificări.

Articolul 39

Prezentul acord se aplică, pe de o parte, teritoriilor la care se aplică Tratatul de instituire a Comunității Europene și în condițiile prevăzute de acest tratat și, pe de altă parte, teritoriilor insulelor Feroe.

Articolul 40

(1) Prezentul acord se redactează în dublu exemplar în daneză, engleză, finlandeză, franceză, germană, greacă, italiană, olandeză, portugheză, spaniolă, suedeză și feroeză, fiecare din aceste texte fiind autentic în egală măsură.

▼B

(2) Acordul se va aproba de către părțile contractante, în conformitate cu propriile lor proceduri.

(3) Acordul intră în vigoare la 1 ianuarie 1997, cu condiția ca părțile contractante să se fi notificat reciproc înainte de această dată cu privire la finalizarea procedurilor necesare în acest sens. După această dată, prezentul acord intră în vigoare în prima zi a celei de-a treia luni ce urmează acestei notificări.

(4) Dispozițiile din următoarele acorduri ies din vigoare la intrarea în vigoare a prezentului acord:

— Acordul dintre Comunitatea Economică Europeană, pe de o parte, și guvernul Danemarcei și guvernul local al insulelor Feroe, pe de altă parte, semnat la 2 decembrie 1991;

— Acordul sub forma unui schimb de scrisori între Comunitatea Europeană, pe de o parte, și guvernul Danemarcei și guvernul local din insulele Feroe, pe de altă parte, de modificare a tabelelor I și II din anexa la protocolul 1 al acordului menționat mai sus, semnat la 8 martie 1995;

— acordurile comerciale bilaterale dintre Finlanda și Suedia și insulele Feroe.

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, Addi 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.

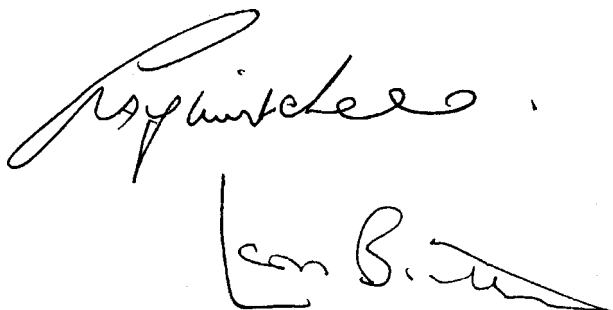
Tehty Brysselissä Kuudentena Päivänä Joulukuuta Vuonna Tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som Skedde I Bryssel Den Sjätte December NittonhundraNitiosex. Gjördur Í Brüssel, SættaDesembur Nitjanhundrað 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

▼B

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



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 Faerøer
 Pelo Governo Da Dinamarca E Pelo Governo Regional Das Ilhas Faroé
 Tanskan Hallituksen Ja Färsaarten Paikallishallituksen Puolesta
 På Danmarks Regerings Och Färöarnas Landsstyres Vagnar
 Fyri Ríkisstjórn Danmarkar Og Føroya Landsstýri



▼B*ANEXA I***Lista produselor prevăzute la articolul 2 punctul (i) din prezentul acord**

Cod NC	Descriere
3502	Albumine (inclusiv concentratele care conțin mai multe proteine din zer și care conțin proteine peste 80 % din greutatea substanței uscate), albuminați și alți derivați din albumine: — Albumină din ouă:
3502 11	— — Uscată:
3502 11 90	— — — Altele
3502 19	— — Altele:
3502 19 90	— — — Altele
3502 20	— Albumină din lapte, inclusiv concentratele de două sau mai multe proteine din zer: — — Altele:
3502 20 91	— — — Uscate (de exemplu în foi, solzi, cristale, pudre)
3502 20 99	— — — Altele

▼B*ANEXA II*

În sensul articolului 4 alineatul (2) din prezentul acord, legislația vamală și fiscală a insulelor Feroe cuprinde următoarele dispoziții:

- (a) un tarif vamal bazat pe Sistemul Armonizat și respectând obligațiile GATT ale Danemarcei;
- (b) scutire de taxe vamale pentru bunurile de origine comunitară, cu excepțiile prevăzute de protocoalele 2 și 4;
- (c) un sistem de impozitare indirectă în baza următoarelor elemente:
 - o taxă pe valoarea adăugată (TVA), bazată pe aceleași principii ca celea aplicate în Comunitate, inclusiv nediscriminarea bunurilor importate și
 - un sistem de accize, prelevate atât asupra producției interne, cât și asupra bunurilor importate.

▼ M3**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:

1. no new customs duties shall be introduced in trade between the Community and the Faroes;
2. 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 may 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 thorough 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.

▼ M3

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 <i>Oncorhynchus mykiss</i>	0	TQ No 1
0301 92 00	— — Eels (<i>Anguilla</i> spp.)	0	
ex 0301 99 11	— — — — Atlantic salmon (<i>Salmo salar</i>)	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 <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0302 12 00	— — Atlantic salmon (<i>Salmo salar</i>)	0	
0302 19 00	— — Other	0	
0302 21 10	— — — Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0302 21 30	— — — Atlantic (<i>Hippoglossus hippoglossus</i>)	0	
0302 22 00	— — Palice (<i>Pleuronectes platessa</i>)	0	
0302 23 00	— — Sole (<i>Solea</i> spp.)	0	
0302 29 10	— — — Megrin (<i>Lepidorhombus</i> spp.)	0	
0302 29 90	— — — Other	0	
0302 40	— Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), 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 <i>Gadus morhua</i>	0	
0302 62 00	— — — — Haddock (<i>Melanogrammus aeglefinus</i>)	0	
0302 63 00	— — Coalfish (<i>Pollachius virens</i>)	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 <i>Squalus acanthias</i>	0	
0302 65 50	— — — Dogfish of the species <i>Scyliorhinus</i> spp.	0	
0302 65 90	— — — Other	0	
0302 66 00	— — Eels (<i>Anguilla</i> spp.)	0	
	— — — — Redfish (<i>Sebastes</i> spp.):		
0302 69 31	— — — — — Of the species <i>Sebastes marinus</i>	0	
ex 0302 69 33	— — — — — Of the species <i>Sebastes mentella</i>	0	
0302 69 41	— — — — Whitings (<i>Merlangus merlangus</i>)	0	
0302 69 45	— — — — Ling (<i>Molva</i> spp.)	0	

▼ **M3**

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0302 69 68	— — — — Hake of the species <i>Merluccius merluccius</i>	0	
0302 69 81	— — — — Monkfish (<i>Lophius</i> spp.)	0	
0302 69 85	— — — — Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	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 <i>Oncorbynchus mykiss</i>	0	TQ No 1
ex 0303 22 00	— — Atlantic salmon (<i>Salmo salar</i>)	0	
0303 29 00	— — Other	0	
0303 31 10	— — — Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0303 31 30	— — — Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	
0303 32 00	— — Plaice (<i>Pleuronectes platessa</i>)	0	
0303 33 00	— — Sole (<i>Solea</i> spp.)	0	
0303 39 10	— — — Flounder (<i>Platichthys flesus</i>)	0	
0303 39 30	— — — Fish of the genus <i>Rhombosolea</i>	0	
0303 39 80	— — — Other	0	
0303 50	— Herrings (<i>Clupea harengues</i> , <i>Clupea pollasi</i>), 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 <i>Gadus morhua</i>	0	
▼ M7			
0303 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	0	
▼ M3			
0303 73 00	— — Coalfish (<i>Pollachius virens</i>)	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	0	
0303 75	— — Dogfish and other sharks:		
0303 75 20	— — — Of the species <i>Squalus acanthias</i>	0	
0303 75 50	— — — Of the species <i>Scyliorhinus</i> spp.	0	
0303 75 90	— — — Other	0	
0303 79	— — Other:		
	— — — Redfish (<i>Sebastes</i> spp.):		
0303 79 35	— — — — Redfish of the species <i>Sebastes marinus</i>	0	
ex 0303 79 37	— — — — Redfish of the species <i>Sebastes mentella</i>	0	
0303 79 45	— — — — Whiting (<i>Merlangus merlangus</i>)	0	
0303 79 51	— — — — Ling (<i>Molva</i> spp.)	0	

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
0303 79 81	— — — — Monkfish (<i>Lophius</i> spp.)	0	
0303 79 83	— — — — Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	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 <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0304 10 13	— — — — Of Atlantic salmon (<i>Salmo salar</i>)	0	
	— — — Other		
ex 0304 10 31	— — — — Of cod of the species <i>Gadus morhua</i>	0	
0304 10 33	— — — — Of coalfish (<i>Pollachius virens</i>)	0	
0304 10 35	— — — — Of redfish (<i>Sebastes</i> 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 <i>Oncorhynchus mykiss</i>	0	TQ No 1
ex 0304 20 13	— — — Of Atlantic salmon (<i>Salmon salar</i>)	0	
	— — Of cod (<i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus Ogac</i>) and of fish of the species <i>Boreogadus saida</i> :		
ex 0304 20 29	— — — Of cod of the species <i>Gadus morhua</i>	0	
0304 20 31	— — Of coalfish (<i>Pollachius virens</i>)	0	
0304 20 33	— — Of haddock (<i>Melanogrammus aeglefinus</i>)	0	
	— — Of redfish (<i>Sebastes</i> spp.)		
0304 20 35	— — — Of the species <i>Sebastes marinus</i>	0	
ex 0304 20 37	— — — Of the species <i>Sebastes mentella</i>	0	
0304 20 41	— — Of Whiting (<i>Merlangus merlangus</i>)	0	
0304 20 43	— — Of ling (<i>Molva</i> spp.)	0	

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0304 20 53	— — — Of mackerel of the species <i>Scomber scombrus</i>	0	
0304 20 71	— — Of plaice (<i>Pleuronectes platessa</i>)	0	
0304 20 75	— — Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
0304 20 96	— — Other		
	— — — Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)		
	— — — Other than of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	
0304 90	— Other:		
0304 90 05	— — Surimi	0	
	— — Other:		
ex 0304 90 10	— — — Of freshwater fish:		
	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 1
	— — — — Of Atlantic salmon (<i>Salmo salar</i>)	0	
	— — — Other:		
	— — — — Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):		
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 <i>Gadus morhua</i>	0	
0304 90 41	— — — — — Of coalfish (<i>Pollachius virens</i>)	0	
0304 90 45	— — — — — Of haddock (<i>Melanogrammus aeglefinus</i>)	0	
0304 90 57	— — — — — Of monkfish (<i>Lophius</i> spp.)	0	
0304 90 59	— — — — — Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	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 <i>Gadus morhua</i>	0	
ex 0305 30 30	— — Of Atlantic salmon (<i>Salmo salar</i>), salted or in brine	0	
0305 30 50	— — Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	0	
0305 30 90	— — Other	0	

▼ M3

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 (<i>Salmo salar</i>)	0	
0305 42 00	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
0305 49 10	– – – Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0305 49 20	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	
ex 0305 49 30	– – – Mackerel of the species <i>Scomber scombrus</i>)	0	
ex 0305 49 45	– – – Trout of the species <i>Onocorhynchus mykiss</i>	0	
0305 49 50	– – – Eels (<i>Anguilla</i> spp.)	0	
0305 49 80	– – – Other	0	
	– Dried fish, whether or not salted but not smoked:		
ex 0305 51 10	– – – Cod of the species <i>Gadus morhua</i> , dried, unsalted	0	
ex 0305 51 90	– – – Cod of the species <i>Gadus morhua</i> , dried, salted	0	
	– – Other:		
0305 59 80	– – – Other:		
ex 0305 59 80	– – – – Coalfish (<i>Pollachius virens</i>)	0	TQ No 5
	– – – Other:		
	– – – – Of ling (<i>Molva molva</i>)	0	
	– – – – Of blue ling (<i>Molva dipterygia dipterygia</i>)	0	
	– – – – Of tusk (<i>Brosme brosme</i>)	0	
	– Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
ex 0305 62 00	– – Cod of the species <i>Gadus morhua</i>	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 (<i>Parapenaeus longirostris</i>)	0	
0306 13 50	– – – Shrimps of the genus <i>Penaeus</i>	0	
0306 13 80	– – – Other	0	

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)

▼ M9

0306 14	-- Crabs:		
0306 14 90	--- Other:		
ex 0306 14 90	---- Crabs of the species <i>Geryon affinis</i>	0	TQ No 6

▼ M3

0306 19 30	-- Norway lobsters (<i>Nephrops norvegicus</i>)	0	
	- Not frozen:		
0306 29 30	-- Norway lobsters (<i>Nephrops norvegicus</i>)	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 (<i>Pecten maximus</i>), frozen	0	
0307 29 90	--- Other	0	

▼ M9

	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled:		
ex 0307 91 00	--- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7
0307 99	-- Other:		
	--- Frozen:		
0307 99 18	---- Other:		
ex 0307 99 18	----- Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7

▼ M3

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 (<i>Salmo salar</i>)	0	TQ No 2
1604 12	-- Herrings:		
	--- Other:		
1604 12 91	---- In airtight containers	0	
1604 12 99	---- Other	0	
1604 19	-- Other:		

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 1604 19 10	— — — Trout of the species <i>Oncorhynchus mykiss</i>	0	TQ No 2
1604 19 91	— — — — Fillets, raw, merely coated with batter or bread-crumbs, whether or not prefried in oil, deep frozen	0	
	— — — — Other:		
1604 19 92	— — — — — Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0	TQ No 3
1604 19 93	— — — — — Coalfish (<i>Pollachius virens</i>)	0	TQ No 3
1604 19 94	— — — — — Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	TQ No 3
1604 19 95	— — — — — Alaska 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 (<i>Salmo salar</i>)	0	TQ No 2
ex 1604 20 30	— — — Of Trout of the species <i>Oncorhynchus mykiss</i>	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
ex 1605 40 00	— Norway lobsters (<i>Nephrops norvegicus</i>)	0	TQ No 4
	— Other		
1605 90	— — Molluscs:		
1605 90 30	— — — Other:		
ex 1605 90 30	— — — — Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7
	— Other		
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, molluscs 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

▼ M3

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
ex 0301 91 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	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 <i>Oncorhynchus mykiss</i>	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
ex 0303 21 90	— — — Trout of the species <i>Oncorhynchus mykiss</i>	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 <i>Oncorhynchus mykiss</i>	0	
0304 20	— Frozen fillets:		
ex 0304 20 11	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	
0304 90	— Other:		
ex 0304 90 10	— — — — Of trout of the species <i>Oncorhynchus mykiss</i>	0	
▼ <u>M9</u>			
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:		
	— Dried fish, whether or not salted but not smoked:		
0305 59	— — Other:		
0305 59 80	— — — Other:		
ex 0305 59 80	— — — — Coalfish (<i>Pollachius virens</i>)	0	TQ No 5 (3) 750
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 of crustaceans, fit for human consumption:		
	— Frozen:		
0306 14	— — Crabs:		
0306 14 90	— — — Other:		
ex 0306 14 90	— — — — Crabs of the species <i>Geryon affinis</i>	0	TQ No 6 (3) 750
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:		

▼ M9

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
	– Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	– – Live, fresh or chilled:		
ex 0307 91 00	– – – Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽³⁾ 1 200
0307 99	– – Other:		
	– – – Frozen:		
0307 99 18	– – – – Other:		
ex 0307 99 18	– – – – – Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽³⁾ 1 200

▼ M3

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 (<i>Salmo salar</i>)	0	
1604 19	– – Other:		
ex 1604 19 10	– – – Trout of the species <i>Oncorhynchus mykiss</i>	0	
1604 20	– Other prepared or preserved fish:		
	– – Other:		
ex 1604 20 10	– – – Of Atlantic salmon (<i>Salmo salar</i>)	0	
ex 1604 20 30	– – – Of trout of the species <i>Oncorhynchus mykiss</i>	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 (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0	
1604 19 93	– – – – – Coalfish (<i>Pollachius virens</i>)	0	
1604 19 94	– – – – – Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	
1604 19 95	– – – – – Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	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	

▼ M7

1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		TQ No 4 ⁽²⁾ 4 000
1605 20	- Shrimps and prawns:		

▼ **M7**

CN code	Description	Rate of duty	Tariff quota (TQ)
(1)	(2)	(3)	(4)
1605 20 10	- - In airtight containers	0	
	- - Other:		
1605 20 91	- - - In immediate packing of a net content not exceeding 2 kg	0	
1605 20 99	- - - Other	0	
ex 1605 40 00	- Norway lobsters (<i>Nephrops norvegicus</i>)	0	
	- Other		
1605 90	- - Molluscs:		
	- - - Other:		
ex 1605 90 30	- - - - Common whelk (<i>Buccinum undatum</i>)	0	TQ No 7 ⁽³⁾ 1 200

▼ **M9**▼ **M3**

⁽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⁾ In 2007 the annual volume shall be 4 000 tonnes. From 1 January 2008 onwards the yearly volume shall be increased by 1 000 tonnes to a maximum level of 6 000 tonnes provided that at least 80 % of the total amount of the previous quota has been used by 31 December of that year. ◀

► **M9** ⁽³⁾ For the year 2008, the volumes of the tariff quotas should be calculated *pro rata* to the basic volumes in proportion to the part of that year which elapsed before the tariff quotas apply. ◀

▼B**PROTOCOLUL 2****privind tratamentul tarifar și dispozițiile aplicabile anumitor produse obținute prin transformarea produselor agricole***Articolul 1*

Pentru a ține cont de diferențele în ceea ce privește costul produselor agricole încorporate în mărfurile specificate în tabelul anexat la prezentul protocol, prezentul acord nu împiedică:

- (i) perceperea, la import, a unei componente agricole sau a unei sume fixe sau aplicarea unor măsuri interne de compensare a prețului;
- (ii) aplicarea măsurilor adoptate la export.

Articolul 2

Comunitatea aplică taxele vamale la importurile originare din insulele Feroe, după cum se indică în tabelul anexat la prezentul protocol.

Articolul 3

Insulele Feroe elimină tarifele și taxele vamale la importul de produse agricole prelucrate originare din Comunitate, cu excepțiile menționate la protocolul 4, articolul 2.

În cazul în care insulele Feroe introduc astfel de măsuri pentru produsele agricole transformate menționate la articolul 1 din prezentul protocol, Comunitatea este notificată în mod corespunzător.



Tabel
COMUNITATEA EUROPEANĂ

Cod NC	Descriere	Rata taxei (1)
0403	Lapte bătut, lapte prins și smântână, iaurt, chefir și alte tipuri de lapte și smântână fermentate sau acidulate, fie că sunt sau nu concentrate sau cu adaos de zahăr sau alți îndulcitori sau arome sau cu adaos de fructe, nuci sau cacao:	
0403 10	— Iaurt:	
0403 10 51 la 0403 10 99	— — Aromat sau cu adaos de fructe, nuci sau cacao	EA
0403 90	— Altele:	
0403 90 71 la 0403 90 99	— — — Aromat sau cu adaos de fructe, nuci sau cacao	EA
0710	Legume (nefierte sau fierte în aburi sau în apă), congelate:	
0710 40	— Porumb zaharat	EA
0711	Legume conservate provizoriu (de exemplu, prin gaz sulfuros, în saramură, în apă sulfuroasă sau în alte soluții conservante), dar improprie în această stare consumului imediat:	
0711 90	— Alte legume; amestecuri de legume	
	— — Legume:	
0711 90 30	— — — Porumb zaharat	EA
1702	Alte zaharuri, inclusiv lactoză, maltoză, glucoză și fructoză, chimic pure, în stare solidă; siropuri de zahar fără adaos de arome sau coloranți; miere artificială, amestecată sau nu cu miere naturală; zaharuri și melase caramelizate:	
1702 50	— Fructoză pură chimic	Scutit
1702 90	— Altele, inclusiv zahăr invertit:	
1702 90 10	— — Maltoză pură chimic	Scutit
1704	Produse zaharoase (inclusiv ciocolată albă) fără cacao:	
1704 10	— Gumă de mestecat, îmbrăcată sau nu în zahăr:	EA maximum
1704 90	— Altele:	
1704 90 10	— — Extract de lemn dulce conținând mai mult de 10 % din greutate zaharoasă, dar fără adaosuri de alte substanțe	Scutit
1704 90 10	— — Ciocolată albă	EA maximum + AD S/Z
1704 90 51 la 1704 90 99	— — Altele	EA maximum + AD S/Z
1806	Ciocolată și alte preparate alimentare care conțin cacao:	
1806 10	— Pudră de cacao, cu adaos de zahăr sau alți îndulcitori	EA
1806 20	— Alte preparate în blocuri sau bare cântărind mai mult de 2 kg sau în formă lichidă, de pastă, pudră, granule sau altă formă în vrac, în recipiente sau ambalaje primare cântărind mai mult de 2 kg:	

▼ B

Cod NC	Descriere	Rata taxei (1)
1806 20 10	— — Care conțin 31 % sau mai mult din greutate unt de cacao sau care conțin o greutate combinată de 31 % sau mai mult unt de cacao și grăsime de lapte	EA maximum + AD S/Z
1806 20 30	— — Care conțin o greutate combinată de 25 % sau mai mult, dar mai puțin de 31 %, de unt de cacao și grăsime de lapte	EA maximum + AD S/Z
	— — Altele:	
1806 20 50	— — — Care conțin 18 % sau mai mult din greutate unt de cacao	EA maximum + AD S/Z
1806 20 70	— — — Ciocolată cu lapte sfărâmată	EA
1806 20 95	— — — Altele	EA maksimum + AD S/Z
	— Altele, prezentate sub formă de tablete, bare sau batoane:	
1806 31 00	— — Umplute:	EA maximum + AD S/Z
1806 32	— — Neumplute	EA maximum + AD S/Z
1806 90	— Altele:	
1806 90 11 la 1806 90 39	— — Ciocolată și produse din ciocolată	EA maximum + AD S/Z
1806 90 50	— — Produse din zahăr și înlocuitori ale acestora fabricate din înlocuitori ai zahărului, care conțin cacao	EA maximum + AD S/Z
1806 90 60	— — Paste pentru umplură care conțin cacao:	EA maximum + AD S/Z
1806 90 70	— — Preparate care conțin cacao pentru fabricarea băuturilor	EA maximum + AD S/Z
1806 90 90	— — Altele	EA maximum + AD S/Z
1901	Extract de malț; preparate alimentare din făină, griș, amidon sau extract de malț, fără cacao sau care conțin cacao într-o proporție sub 40 % din greutate, calculată pe o bază complet degresată, nespecificate sau neincluse în altă parte; preparate alimentare din mărfurile de la pozițiile nr. 0401-0404, fără cacao sau care conțin cacao într-o proporție mai mică de 5 % din greutate, calculată pe o bază complet degresată, nespecificate și neincluse în altă parte	EA
1902	Paste făinoase fierte, umplute sau nu (cu carne sau alte substanțe) sau altfel preparate, cum ar fi spaghetti, macaroane, fidea, lasagna, gnocchi, ravioli, cannelloni; cușcuș, preparat sau nepreparat:	
	— Paste făinoase nefierte, neumplute sau altfel preparate:	
1902 11	— — Care conțin ouă	EA
1902 19	— — Altele	EA
1902 20	— Paste umplute, fierte sau nu sau altfel preparate:	
1902 20 91 la 1902 20 99	— — Altele	EA
1902 30	— Alte paste	EA
1902 40	— Cușcuș	EA

▼ B

Cod NC	Descriere	Rata taxei (1)
1903	Tapioca și înlocuitori ai acesteia preparați din amidon, sub formă de fulgi, granule, criblură sau în forme similare	EA
1904	Alimente preparate obținute prin expandarea sau prăjirea cerealelor sau produselor cerealiere (de exemplu, fulgi de porumb); cereale, altele decât porumb, sub formă de boabe sau sub formă de fulgi ori de alte grăunțe preparate (cu excepția făinii și a grișului), parțial fierte sau altfel preparate, nespecificate și neincluse în altă parte	EA
1905	Pâine, produse de patiserie, prăjituri, biscuiți și alte produse de panificație, cu sau fără cacao; hostii, cașete goale pentru uz farmaceutic, vafe cu capac, hârtie de orez și produse similare	
1905 10	— Pesmeți	EA maximum 24 % + AD F/M
1905 20	— Turtă dulce și alte produse similare	EA
1905 30	— Biscuiți dulci; alveole și vafe	EA maximum 35 % + AD S/Z
1905 40	— Pișcoturi, pâine prăjită și alte produse prăjite similare	EA
1905 90	— Altele:	
1905 90 10	— — Azimă	EA maximum 20 % + AD F/M
1905 90 20	— — Hostii, cașete goale pentru uz farmaceutic, vafe cu capac, hârtie de orez și produse similare	EA
1905 90	— — Altele:	
1905 90 30	— — — Pâine, fără adaos de miere, ouă, brânză sau fructe și care conține în greutate, în stare de materie uscată, cel mult 5 % zaharuri și cel mult 5 % grăsime	EA
1905 90 40	— — — Alveole și vafe cu un conținut de apă mai mare de 10 % în greutate	EA maximum + AD F/M
1905 90 45	— — — Biscuiți	EA maximum + AD F/M
1905 90 55	— — — Produse extrudate sau expandate, sărate sau aromatizate:	EA maximum + AD F/M
	— — — Altele:	
1905 90 60	— — — — Cu adaos de îndulcitori	EA maximum + AD S/Z
1905 90 90	— — — — Altele	EA maximum + AD F/M
2001	Legume, fructe, nuci și alte părți comestibile de plante, preparate sau conservate în oțet sau acid acetic:	
2001 90	— Altele	
2001 90 30	— — Porumb zaharat (<i>Zea mays</i> var. <i>saccharata</i>)	EA
2004	Alte legume preparate sau conservate altfel decât în oțet sau acid acetic, congelate, altele decât produsele de la poziția nr. 2006:	
2004 10	— Cartofi:	
	— — Altele:	
2004 10 91	— — Sub formă de făină, griș sau fulgi	EA
2004 90	— Alte legume și amestecuri de legume:	
2004 90 10	— — Porumb zaharat (<i>Zea mays</i> var. <i>saccharata</i>)	EA

▼ B

Cod NC	Descriere	Rata taxei (1)
2005	Alte legume preparate sau conservate altfel decât în oțet sau acid acetic, necongelate, altele decât produsele de la poziția nr. 2006:	
2005 20	— Cartofi:	
2005 20 10	— — Sub formă de făină, griș sau fulgi	EA
2005 80	— Porumb zaharat (<i>Zea mays</i> var. <i>saccharata</i>)	EA
2008	Fructe, nuci și alte părți comestibile de plante, altfel preparate sau conservate, cu sau fără adaos de zahăr sau de alți îndulcitori sau alcool, nespecificate și neincluse în altă parte:	
	— Altele, inclusiv amestecuri, altele decât cele de la subpoziția nr. 2008 19:	
2008 99	— — Altele:	
	— — — Fără adaos de alcool:	
	— — — — Fără adaos de zahăr:	
2008 99 85	— — — — — Porumb, altul decât porumbul zaharat (<i>Zea mays</i> var. <i>saccharata</i>)	EA
2101	Extracte, esențe și concentrate de cafea, ceai sau maté și preparate pe baza acestor produse sau pe bază de cafea, ceai sau maté; cicoare prăjită și alți înlocuitori prăjiți de cafea și extracte, esențe și concentrate din acestea:	
	— Extracte, esențe și concentrate din cafea și preparate pe baza acestor extracte, esențe sau concentrate sau pe bază de cafea:	
2101 12	— — Preparate pe baza acestor extracte, esențe sau concentrate de cafea:	
2101 12 98	— — — Altele	EA
2101 20	— Extracte, esențe și concentrate din ceai sau maté și preparate pe baza acestor extracte, esențe și concentrate sau pe bază de ceai sau maté:	
	— — Preparate:	
2101 20 98	— — — Altele	EA
2101 30	— Cicoare prăjită și alți înlocuitori prăjiți de cafea și extracte, esențe și concentrate din acestea:	
	— — Cicoare prăjită și alți înlocuitori prăjiți de cafea	
2101 30 19	— — — Altele	EA
	— — Extracte, esențe și concentrate de cicoare prăjită și alți înlocuitori prăjiți de cafea:	
2101 30 99	— — Altele	EA
2102	Drojii (active sau inactive); alte microorganisme unicelulare similare, moarte (fără a include vaccinurile de la poziția nr. 3002); prafuri de copt preparate:	
2102 10	— Drojii active:	
2102 10 31 la 2102 10 39	— — Drojii de panificație	EA
2102 20	— Drojii inactive; alte microorganisme unicelulare, moarte:	
2102 20 11 la 2102 20 19	— — Drojii inactive	Scutit

▼ B

Cod NC	Descriere	Rata taxei (1)
2103	Sosuri și preparate pentru acestea; condimente și produse de aseasonare amestecate; făină de muștar și muștar preparat:	
2103 10	— Sos de soia	Scutit
2103 20	— Ketchup și alte sosuri tomate	Scutit
2103 90	— Altele	Scutit
2104	Supe și bulionuri și preparate din acestea; preparate alimentare compozite omogenizate	
2104 10	— Supe și bulionuri și preparate pentru acestea	Scutit
2105	Înghețată cu frișcă și alte tipuri de produse înghețate comestibile, cu sau fără cacao	EA maximum + AD S/Z
2106	Preparate alimentare neincluse și nespecificate în altă parte	
2106 10	— Concentrate de proteine și substanțe proteice texturate	
2106 10 80	— — Altele	EA
2106 90	— Altele	
2106 90 10	— — Preparate așa zise „topite”	EA maximum 25 ECU/100 kg/ net
	— — Altele:	
ex 2106 90 92	— — — Fără grăsimi de lapte, zaharoză, izoglucoză, glucoză sau amidon sau care conțin mai puțin de 1,5 % grăsime de lapte, 5 % zaharoză sau izoglucoză, 5 % glucoză sau amidon:	
	— — — — Hidrolizate de proteine; autolizate de drojdie	Scutit
2106 90 98	— — — Altele	EA
2202	Ape, inclusiv ape minerale și gazoase, cu adaos de zahăr și alți îndulcitori sau substanțe aromatizante, și alte băuturi nealcoolice, cu excepția sucurilor de fructe sau legume de la poziția nr. 2009:	
2202 10	— Ape, inclusiv ape minerale și gazoase, cu adaos de zahăr și alți îndulcitori sau arome	Scutit
2202 90	— Altele:	
ex 2202 90 10	— — Fără produse de la pozițiile nr. 0401-0404 sau grăsime obținută din produse de la pozițiile nr. 0401— 0404:	
	— — — Cu adaos de zahăr (zaharoză sau zahăr invertit)	Scutit
2202 90 91 la 2202 90 99	— — Altele	EA
2203	Bere fabricată din malț	Scutit
2205	Vermut și alte vinuri din struguri proaspeți, cu arome naturale de plante sau substanțe aromatizante	Scutit
2208	Alcool etilic nenedurat cu o concentrație de alcool în volum mai mică de 80 %; distilate, lichioruri și alte băuturi spirtoase; preparate alcoolice compuse de tipul celor folosite la fabricarea băuturilor:	
2208 90	— Altele:	
	— — Alte distilate și alte băuturi spirtoase, în recipiente care conțin:	
	— — — 2 litri sau mai puțin	

▼B

Cod NC	Descriere	Rata taxei (1)
ex 2208 90 69	— — — — Alte băuturi spirtoase: — — — — — Cu ouă sau gălbenuș de ou și/sau zahăr (zaharoză sau zahăr invertit) — — — — Peste 2 l:	1 ECU/% vol/hl + 6 ECU/hl
ex 2208 90 78	— — — — Alte băuturi spirtoase — — — — — Cu ouă sau gălbenuș de ou și/sau zahăr (zaharoză sau zahăr invertit)	1 ECU/% vol/hl
2905	Alcooli aciclici și derivații lor halogenați, sulfonați, nitrați sau nitrozați — Alți polialcooli:	
2905 43	— — Manitol	EA
2905 44	— — D-glucitol (sorbitol)	EA
2915	Acizi monocarboxilici aciclici saturați și anhidridele lor, halogenuri, peroxizi și peroxiacizi; derivații lor halogenați, sulfonați, nitrați sau nitrozați: — Acid formic, sărurile și esterii lui:	
ex 2915 13	— — Esteri ai acidului formic: — — — Esteri de manitol și esterii de sorbitol — Esteri ai acidului acetic:	Scutit
2915 39	— — Altele:	
ex 2915 39 90	— — — Altele: — — — Esteri de manitol și esterii de sorbitol	Scutit
ex 2915 90	— Altele: — — Esteri de manitol și esterii de sorbitol	
2916	Acizi monocarboxilici aciclici nesaturați, acizi monocarboxilici ciclici, anhidridele, halogenurile, peroxizii și peroxiacizii lor; derivații lor halogenați, sulfonați, nitrați sau nitrozați — Acizi monocarboxilici aciclici nesaturați, anhidridele, halogenurile, peroxizii, peroxiacizii și derivații lor:	
2916 19	— — Altele:	
ex 2916 19 80	— — — Altele: — — — — Esteri de manitol și esterii de sorbitol	Scutit
2917	— Acizi policarboxilici, anhidridele, halogenurile, peroxizii și peroxiacizii lor; derivații lor halogenați, sulfonați, nitrați sau nitrozați: Acizi policarboxilici aciclici, anhidridele, halogenurile, peroxizii, peroxiacizii și derivații lor:	
2917 19	— — Altele:	
ex 2917 19 90	— — — Altele — — — — Acid itaconic, sărurile și esterii acestuia	Scutit
2918	Acizi carboxilici care conțin funcții oxigenate suplimentare și anhidridele, halogenurile, peroxizii și peroxiacizii lor; derivații lor halogenați, sulfonați, nitrați sau nitrozați	

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Cod NC	Descriere	Rata taxei (1)
	— Acizi carboxilici cu funcție alcoolică dar fără altă funcție oxigenată, anhidridele, halogenurile, peroxizii și peroxiacizii lor și derivații lor:	
2918 11	— — Acid lactic, sărurile și esterii lui	Scutit
2918 14	— — Acid citric	Scutit
2918 15	— — Săruri și esteri ai acidului citric	Scutit
2918 19	— — Altele:	
ex 2918 19 80	— — — Altele:	
	— — — — Acid glicerol, acid glicolic, acid zaharic, acid izozaharic, acid heptazaharic sărurile și esterii lor	Scutit
2932	Compuși heterociclici care conțin ca heteroatomi numai oxigen:	
	— Compuși care conțin în structură un ciclu furan necondensat (hidrogenat sau nu)	
ex 2932 19	— — Altele:	
	— — — Compuși anhidri de manitol și sorbitol, cu excepția maltolului și izomaltolului	Scutit
2932 99	— Altele:	
ex 2932 99 70	— Alți acetali ciclici și semiacetali interni, care conțin alte funcții oxigenate sau nu și derivații lor halogenați, sulfonați, nitrați sau nitrozați:	
	— — — α -metilglucosid	Scutit
ex 2932 99 90	— — Altele:	
	— — — Compuși anhidri de manitol și sorbitol, cu excepția maltolului și izomaltolului	Scutit
2940	Zaharuri chimic pure, cu excepția zaharozei, a lactozei, a maltozei, a glucozei și fructozei; eteri și esteri ai zaharurilor și sărurile lor, altele decât produsele de la pozițiile nr. 2937, 2938 sau 2939:	
2940 00 90	— Altele	Scutit
2941	Antibiotice:	
2941 10	— Peniciline și derivații lor cu structură de acid penicilanic; sărurile acestor produse	Scutit
3001	Glande și alte organe pentru utilizări organoterapeutice, uscate, pulverizate sau nu; extracte, pentru utilizări organoterapeutice, de glande sau de alte organe sau de secreții ale acestora; heparină și sărurile acesteia; alte substanțe de origine umană sau animală preparate pentru utilizări terapeutice sau profilactice, nespecificate și neincluse în altă parte	
3001 90	— Altele:	
	— — Altele:	
3001 90 91	— — — Heparină și sărurile acesteia	Scutit
3501	Cazeină, cazeinați și alți derivați ai cazeinei; cleiuri de cazeină:	
3501 10	— Cazeină:	
3501 10 10	— — Destinată fabricării fibrelor textile artificiale (2)	Scutit
3501 10 50	— — Destinată utilizării industriale, alta decât pentru fabricarea produselor alimentare sau furajere (2)	Scutit
3501 10 90	— — Altele	Scutit
3501 90	— Altele	Scutit
3505	Dextrine și alte amidonuri modificate (de exemplu, amidonuri pregelatizate sau esterificate); cleiuri pe bază de amidon, de dextrină sau de alte amidonuri modificate:	

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Cod NC	Descriere	Rata taxei (1)
3505 10	— Dextrine și alte amidonuri modificate:	
3505 10 10	— Dextrine	EA
	— — Alte amidonuri modificate:	
3505 10 50	— — — Amidonuri esterificate sau eterificate	Scutit
3505 10 90	— — — Altele	EA
3505 20	— Cleiuri	EA maximum
3506	Cleiuri și alți adezivi preparați, nespecificați și neincluși în altă parte; produse folosite ca adezivi sau cleiuri, condiționate pentru vânzarea cu amănuntul ca adezivi sau cleiuri, având o greutate netă de maximum 1 kg:	
ex 3506 10 00	— Produse folosite ca adezivi sau cleiuri, condiționate pentru vânzarea cu amănuntul ca adezivi sau cleiuri, având o greutate netă de maximum 1 kg:	
	— — Cu o bază de emulsie de silicat de sodiu sau de emulsii de rășină	Scutit
	— Altele:	
ex 3506 99 00	— — Altele:	
	— — — Cu o bază de emulsie de silicat de sodiu sau de emulsie de rășină	Scutit
3809	Agenți de apretare sau finisare, acceleratori de vopsire sau de fixare a substanțelor colorante și alte produse și preparate (de exemplu, produse pentru apretat și preparate pentru mordansare) de felul celor folosite în industria textilă, industria hârtiei, industria pielăriei sau în alte industrii similare, nespecificate și neincluse în altă parte:	
3809 10	— Cu o bază de substanțe amidonice	EA maximum
	— Altele:	
ex 3809 91	— — De felul celor folosite în industria textilă sau în industrii similare:	
	— — — Care conțin amidon sau produse derivate din amidon	Scutit
ex 3809 92	— — De felul celor folosite în industria hârtiei sau în industrii similare:	
	— — — Care conțin amidon sau produse derivate din amidon	Scutit
ex 3809 93	— — De felul celor folosite în industria pielăriei sau în industrii similare:	
	— — — Care conțin amidon sau produse derivate din amidon	Scutit
3823	Acizi grași monocarboxilici industriali; uleiuri acide de rafinare; alcooli grași industriali:	
	— Acizi grași monocarboxilici industriali; uleiuri acide de rafinare:	
3823 13	— — Acizi grași de tal	Scutit
3824	— Lianți preparați pentru tipare sau miezuri de turnătorie; produse chimice și preparate ale industriei chimice sau ale industriilor conexe (inclusiv cele constând în amestecuri de produse naturale), nespecificate și neincluse în altă parte; produse reziduale ale industriei chimice sau ale industriilor conexe, nespecificate și neincluse în altă parte	
ex 3824 10	Lianți preparați pentru tipare și miezuri de turnătorie	
	— — Pe bază de rășini sintetice	Scutit
3824 60	— Sorbitol, altul decât cel de la subpoziția nr. 2905 44	EA

▼B

Cod NC	Descriere	Rata taxei ⁽¹⁾
3824 90	— Altele:	
ex 3824 90 25	— — Pirolignite (de exemplu, de calciu); tartrat de calciu brut; citrat de calciu brut:	
	— — — Citrat de calciu brut	Scutit
	— — Altele:	
ex 3824 90 95	— — — Altele:	
	— — — — Produse din cracarea sorbitolului	Scutit
3911	Rășini de petrol, rășini cumaron indenice, politerpene, polisulfuri, polisulfoni și alte produse menționate în nota 3 la prezentul capitol, nespecificate și neincluse în altă parte, în forme primare:	
ex 3911 10	— Rășini de petrol, rășini cumaron, indenice sau cumaron indenice și politerpene:	
	— — Adezivi cu o bază de emulsii de rășină	Scutit
3911 90	— Altele:	
	— — Produse de polimerizare, de reorganizare sau de condensare, modificate chimic sau nu:	
ex 3911 90 19	— — — Adezivi cu o bază de emulsii de rășină	Scutit
	— — Altele:	
ex 3911 90 99	— — — Adezivi cu o bază de emulsii de rășină	Scutit
3913	Polimeri naturali (de exemplu acid alginic) și polimeri naturali modificați (de exemplu, proteine întărite, derivați chimici ai cauciucului natural) nespecificați și neincluși în altă parte, în forme primare:	
3913 90	— Altele:	
ex 3913 90 90	— — Altele:	
	— — — Dextran:	Scutit
	— — — Altele, cu excepția proteinelor întărite	Scutit

⁽¹⁾ Valorile componentelor agricole (EA), care pot fi supuse unei taxe maxime, sunt stabilite de Tariful Vamal Comun sub forma unei sume specifice sau a unei trimeri la anexa 1 a Tarifului Vamal Comun (Regulamentul (CEE) nr. 2658/87 din 23 iulie 1987, modificat).

⁽²⁾ Intrarea de la această subpoziție se supune condițiilor prevăzute de dispozițiile comunitare relevante.

▼ **M6****PROTOCOL 3**

concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation

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▼ **M6**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;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) 'territories' includes territorial waters.

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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.

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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.

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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;

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(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 non-originating materials are not exceeded by virtue of this paragraph.

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

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

▼ **M6***Article 7***Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

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

2. All operations carried out either in the Community or in 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.

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

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

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

*Article 10***Sets**

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

*Article 11***Neutral elements**

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

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

TITLE III

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

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

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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:

(i) the re-imported goods have been obtained by working or processing the exported materials;

and

(ii) the total added value acquired outside the Community or 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.

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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**

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

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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.

▼ **M6***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:

‘CUMULATION APPLIED WITH’ (name of the country/countries)

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— 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:

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‘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.

▼ **M6***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.

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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.

▼ M6*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;

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- (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

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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.

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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.

▼M6*Article 38***Special conditions**

1. Providing they have been transported directly in accordance with Article 13, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

- (a) products wholly obtained in Ceuta and Melilla;
- (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6;
 - or that
 - (ii) those products originate in 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.

2. 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.

▼ M6*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.

▼M6*ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II****Note 1:**

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

Note 2:

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

Note 3:

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

Example:

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

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

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

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

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

Example:

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

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

▼M6**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,

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- 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.

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- 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;

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- (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (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.

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ANNEX II

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — 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	

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(1)	(2)	(3)	or	(4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — 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		

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

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(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 food-stuffs 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	

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(1)	(2)	(3)	or (4)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> – Chemically-pure maltose and fructose 	Manufacture from materials of any heading, including other materials of heading 1702	

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(1)	(2)	(3)	or (4)
ex 1703	<ul style="list-style-type: none"> – Other sugars in solid form, containing added flavouring or colouring matter – Other <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p>	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture:</p> <ul style="list-style-type: none"> — 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — 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	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> – Malt extract 	<p>Manufacture from cereals of Chapter 10</p>	

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(1)	(2)	(3)	or (4)
1902	<ul style="list-style-type: none"> <li data-bbox="470 331 566 358">– Other <li data-bbox="470 660 766 862">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: <li data-bbox="470 952 766 1052">– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs <li data-bbox="470 1142 766 1243">– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p data-bbox="783 331 901 358">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="783 369 1077 436">— from materials of any heading, except that of the product, and <li data-bbox="783 448 1077 571">— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p data-bbox="783 952 1077 1052">Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p data-bbox="783 1142 1077 1377">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="783 1176 1077 1288">— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and <li data-bbox="783 1310 1077 1377">— all the materials of Chapters 2 and 3 used are wholly obtained 	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
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	<p data-bbox="783 1691 901 1718">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="783 1724 1077 1792">— from materials of any heading, except those of heading 1806, <li data-bbox="783 1803 1077 1948">— in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and <li data-bbox="783 1960 1077 2083">— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

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(1)	(2)	(3)	or (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 ex 2005	and 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	<ul style="list-style-type: none"> <li data-bbox="467 1742 772 1798">– Nuts, not containing added sugar or spirits <li data-bbox="467 2011 772 2089">– Peanut butter; mixtures based on cereals; palm hearts; maize (corn) 	<p data-bbox="780 1742 1086 1921">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</p> <p data-bbox="780 2011 1086 2089">Manufacture from materials of any heading, except that of the product</p>	

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

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(1)	(2)	(3)	or (4)
2106	Food preparations not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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 	

▼ M6

(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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	

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(1)	(2)	(3)	or (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 (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	

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(1)	(2)	(3)	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		

▼ M6

(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	

▼ M6

(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 ex-works price of the product
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	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	

▼ M6

(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 ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li data-bbox="472 1413 756 1509">– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives <li data-bbox="472 1675 756 1805">– Cyclic acetals and internal hemiacetals 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 ex-works 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 ex-works price of the product

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(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 ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li data-bbox="469 1435 766 1659">– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale <li data-bbox="469 1749 766 1771">– Other <li data-bbox="469 1861 766 1883">– – Human blood 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

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(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="467 342 764 421">– – Animal blood prepared for therapeutic or prophylactic uses <li data-bbox="467 678 764 779">– – Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins <li data-bbox="467 1014 764 1093">– – Haemoglobin, blood globulins and serum globulins <li data-bbox="467 1350 563 1373">– – Other 	<p data-bbox="780 342 1077 577">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="780 678 1077 913">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="780 1014 1077 1249">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="780 1350 1077 1585">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p data-bbox="467 1686 764 1765">Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li data-bbox="467 1865 764 1921">– Obtained from amikacin of heading 2941 	<p data-bbox="780 1865 1077 2078">Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

▼ M6

(1)	(2)	(3)	or (4)
ex 3006	<p>— Other</p> <p>Waste pharmaceuticals specified in note 4(k) to this Chapter</p>	<p>Manufacture:</p> <p>— 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</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>The origin of the product in its original classification shall be retained</p>	
ex Chapter 31	Fertilisers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	<p>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:</p> <p>— sodium nitrate</p> <p>— calcium cyanamide</p> <p>— potassium sulphate</p> <p>— magnesium potassium sulphate</p>	<p>Manufacture:</p> <p>— 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</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M6

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

▼ M6

(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 – Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

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(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="467 338 764 421">– Instant print film for colour photography, in packs <li data-bbox="467 640 564 667">– Other 	<p data-bbox="780 338 1077 544">Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p> <p data-bbox="780 640 1077 869">Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p data-bbox="1093 338 1390 443">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p data-bbox="1093 640 1390 745">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> <li data-bbox="467 1727 764 1854">– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes <li data-bbox="467 1951 764 2056">– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p data-bbox="780 1727 1077 1832">Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p data-bbox="780 1951 1077 2078">Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p>	<p data-bbox="1093 1951 1390 2056">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

▼ M6

(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 ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
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		

▼ M6

(1)	(2)	(3)	or (4)
3811	<p>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:</p> <ul style="list-style-type: none"> – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals – Other 	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
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	

▼ M6

(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:		
	<ul style="list-style-type: none"> – Industrial monocarboxylic fatty acids, acid oils from refining – Industrial fatty alcohols 	Manufacture from materials of any heading, except that of the product	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<ul style="list-style-type: none"> — The following of this heading: <ul style="list-style-type: none"> – Prepared binders for foundry moulds or cores based on natural resinous products – Naphthenic acids, their water-insoluble salts and their esters – Sorbitol other than that of heading 2905 	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> – – 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 		
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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⁾ 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

▼ M6

(1)	(2)	(3)	or (4)
ex 3907	<ul style="list-style-type: none"> <li data-bbox="467 320 764 342">– Other <li data-bbox="467 510 764 611">– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) <li data-bbox="467 801 764 824">– Polyester 	<p data-bbox="780 320 1077 454">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⁾</p> <p data-bbox="780 510 1077 745">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⁾</p> <p data-bbox="780 801 1077 1003">Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	<p data-bbox="1093 320 1390 432">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	<p data-bbox="467 1272 764 1395">Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li data-bbox="467 1462 764 1641">– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked <li data-bbox="467 1697 764 1720">– Other: <li data-bbox="467 1787 764 1933">– – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	<p data-bbox="780 1462 1077 1585">Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p data-bbox="780 1787 1077 2101">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="788 1821 1069 1944">— the value of all the materials used does not exceed 50 % of the ex-works price of the product, and <li data-bbox="788 1955 1069 2101">— 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⁾ 	<p data-bbox="1093 1462 1390 1563">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p data-bbox="1093 1787 1390 1888">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

▼ M6

(1)	(2)	(3)	or (4)
<p>ex 3916 and ex 3917</p> <p>ex 3920</p> <p>ex 3921</p> <p>3922 to 3926</p>	<p>-- Other</p> <p>Profile shapes and tubes</p> <p>-- Ionomer sheet or film</p> <p>-- Sheets of regenerated cellulose, polyamides or polyethylene</p> <p>Foils of plastic, metallised</p> <p>Articles of plastics</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽⁵⁾</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron⁽⁶⁾</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
<p>ex Chapter 40</p> <p>ex 4001</p> <p>4005</p>	<p>Rubber and articles thereof, except for:</p> <p>Laminated slabs of crepe rubber for shoes</p> <p>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Lamination of sheets of natural rubber</p> <p>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</p>	

▼ **M6**

(1)	(2)	(3)	or (4)
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: <ul style="list-style-type: none"> – Retreaded pneumatic, solid or cushion tyres, of rubber – Other 	Retreading of used tyres 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 laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	

▼M6

(1)	(2)	(3)	or (4)
ex 4302	<p>Tanned or dressed furskins, assembled:</p> <ul style="list-style-type: none"> – Plates, crosses and similar forms – Other 	<p>Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins</p> <p>Manufacture from non-assembled, tanned or dressed furskins</p>	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	<p>Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:</p> <ul style="list-style-type: none"> – Sanded or end-jointed – Beadings and mouldings 	<p>Sanding or end-jointing</p> <p>Beading or moulding</p>	

▼ M6

(1)	(2)	(3)	or	(4)
ex 4410 ex 4413	to 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		

▼ M6

(1)	(2)	(3)	or (4)
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — 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 announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	

▼ **M6**

(1)	(2)	(3)	or (4)
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> — Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard — Other 	Manufacture: <ul style="list-style-type: none"> — 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 Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50 ex 5003 5004 to ex 5006 5007	Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed Silk yarn and yarn spun from silk waste Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste Manufacture from (7): <ul style="list-style-type: none"> — 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 Manufacture from single yarn (7) Manufacture from (7): <ul style="list-style-type: none"> — 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	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
5106 to 5110	<p>Yarn of wool, of fine or coarse animal hair or of horsehair</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p>		
	<p>— Incorporating rubber thread</p>	<p>Manufacture from single yarn (7)</p>	
	<p>— Other</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper 	
		<p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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 <p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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:		
	<ul style="list-style-type: none"> — Incorporating rubber thread 	<p>Manufacture from single yarn (7)</p>	
	<ul style="list-style-type: none"> — Other 	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials 	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> – Needleloom felt – Other 	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp 	

▼ M6

(1)	(2)	(3)	or (4)
5604	<p>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:</p> <ul style="list-style-type: none"> – Rubber thread and cord, textile covered – Other 	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials 	
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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — 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	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> – Of needleloom felt 	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp 	

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="467 853 632 880">– Of other felt <li data-bbox="467 1106 564 1133">– Other 	<p data-bbox="780 331 874 358">However:</p> <ul style="list-style-type: none"> <li data-bbox="780 365 1078 416">— polypropylene filament of heading 5402, <li data-bbox="780 423 1078 474">— polypropylene fibres of heading 5503 or 5506, or <li data-bbox="780 481 1078 533">— polypropylene filament tow of heading 5501, <p data-bbox="780 539 1078 712">of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p data-bbox="780 719 1078 770">Jute fabric may be used as a backing</p> <p data-bbox="780 853 986 880">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 887 1078 965">— natural fibres, not carded or combed or otherwise processed for spinning, or <li data-bbox="780 972 1078 1023">— chemical materials or textile pulp <p data-bbox="780 1106 986 1133">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 1140 1034 1167">— coir yarn or jute yarn, <li data-bbox="780 1173 1078 1225">— synthetic or artificial filament yarn, <li data-bbox="780 1232 986 1258">— natural fibres, or <li data-bbox="780 1265 1078 1344">— man-made staple fibres, not carded or combed or otherwise processed for spinning <p data-bbox="780 1350 1078 1402">Jute fabric may be used as a backing</p>	
ex Chapter 58	<p data-bbox="467 1503 764 1603">Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li data-bbox="467 1688 764 1740">– Combined with rubber thread <li data-bbox="467 1823 564 1850">– Other 	<p data-bbox="780 1688 1078 1740">Manufacture from single yarn (7)</p> <p data-bbox="780 1823 986 1850">Manufacture from (7):</p> <ul style="list-style-type: none"> <li data-bbox="780 1856 954 1883">— natural fibres, <li data-bbox="780 1890 1078 1991">— man-made staple fibres, not carded or combed or otherwise processed for spinning, or <li data-bbox="780 1998 1078 2049">— chemical materials or textile pulp <p data-bbox="780 2056 807 2083">or</p>	

▼ M6

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5805	<p>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</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
5810	<p>Embroidery in the piece, in strips or in motifs</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — 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	<p>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</p>	<p>Manufacture from yarn</p>	
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> — Containing not more than 90 % by weight of textile materials 	<p>Manufacture from yarn</p>	

▼ M6

(1)	(2)	(3)	or (4)
	<p data-bbox="467 353 563 383">– Other</p>	<p data-bbox="778 353 1078 409">Manufacture from chemical materials or textile pulp</p>	
5903	<p data-bbox="467 544 762 645">Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p data-bbox="778 544 1078 936">Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5904	<p data-bbox="467 1077 762 1227">Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape</p>	<p data-bbox="778 1077 1031 1106">Manufacture from yarn (7)</p>	
5905	<p data-bbox="467 1368 687 1397">Textile wall coverings:</p> <p data-bbox="467 1536 762 1637">– Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p data-bbox="467 1776 563 1805">– Other</p>	<p data-bbox="778 1536 1002 1565">Manufacture from yarn</p> <p data-bbox="778 1776 1078 2056">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</p> <p data-bbox="778 2033 807 2063">or</p>	

▼ M6

(1)	(2)	(3)	or (4)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> – Knitted or crocheted fabrics – Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials – Other 	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

▼ M6

(1)	(2)	(3)	or (4)
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> – Incandescent gas mantles, impregnated – Other 	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> – Polishing discs or rings other than of felt of heading 5911 – 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 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — the following materials: <ul style="list-style-type: none"> – – yarn of polytetrafluoroethylene ⁽⁸⁾, – – yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, – – yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, – – monofil of polytetrafluoroethylene ⁽⁸⁾, – – yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), – – glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁸⁾, – – copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, 	

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Other 	<ul style="list-style-type: none"> - - natural fibres, - - man-made staple fibres not carded or combed or otherwise processed for spinning, or - - chemical materials or textile pulp <p>Manufacture from (7):</p> <ul style="list-style-type: none"> - 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	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	<p>Manufacture from yarn (7) (9)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (7) (9)	

▼ M6

(1)	(2)	(3)	or (4)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
ex 6210 ex 6216	and 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 6214	and Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	<p data-bbox="770 1160 1086 1406">-- 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⁾</p> <p data-bbox="770 1507 1086 1592">-- Other Manufacture from unbleached single yarn ⁽⁷⁾ ⁽⁹⁾ or</p> <p data-bbox="770 1693 1086 2074">Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>	

▼ M6

(1)	(2)	(3)	or (4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> – Embroidered – Fire-resistant equipment of fabric covered with foil of aluminised polyester – Interlinings for collars and cuffs, cut out – Other 	<p>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⁾</p> <p>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⁾</p> <p>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</p> <p>Manufacture from yarn ⁽⁹⁾</p>	
ex Chapter 63 6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> – Of felt, of nonwovens – Other: – Embroidered 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁷⁾: — natural fibres, or — chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p>	

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Other 	Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁷⁾ : <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: <ul style="list-style-type: none"> - Of nonwovens - Other 	Manufacture from ⁽⁷⁾ ⁽⁹⁾ : <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp 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	

▼ M6

(1)	(2)	(3)	or (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 headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (?)	
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 (?)	
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	

▼ **M6**

(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 SEMI-standards ⁽¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006		
	– Other	Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		

▼ M6

(1)	(2)	(3)	or (4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

▼ M6

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

▼ M6

(1)	(2)	(3)	or (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 plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (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	

▼ M6

(1)	(2)	(3)	or	(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		

▼M6

(1)	(2)	(3)	or (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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> – Refined lead – Other 	Manufacture from ‘bullion’ or ‘work’ lead	
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: <ul style="list-style-type: none"> — 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 	

▼ M6

(1)	(2)	(3)	or	(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		

▼ M6

(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	

▼ M6

(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 ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽¹²⁾		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

▼ M6

(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: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ M6

(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 ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders 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 ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> – Road rollers – Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M6

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

▼ M6

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor – Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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 <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (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 ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> – Matrices and masters for the production of records – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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 8523 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ M6

(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: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Monolithic integrated circuits	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M6

(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: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	<ul style="list-style-type: none"> – With reciprocating internal combustion piston engine of a cylinder capacity: 		
	<ul style="list-style-type: none"> – – Not exceeding 50 cm³ 	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	<ul style="list-style-type: none"> – – Exceeding 50 cm³ 	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
	<p data-bbox="469 331 564 353">– Other</p>	<p data-bbox="782 331 999 353">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="782 362 1078 488">— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and <li data-bbox="782 497 1078 622">— the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p data-bbox="1094 331 1391 434">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	<p data-bbox="782 721 1078 792">Manufacture from materials of any heading, except those of heading 8714</p>	<p data-bbox="1094 721 1391 815">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8715	Baby carriages and parts thereof	<p data-bbox="782 922 903 945">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="782 954 1078 1025">— from materials of any heading, except that of the product, and <li data-bbox="782 1034 1078 1151">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p data-bbox="1094 922 1391 1016">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p data-bbox="782 1258 903 1281">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="782 1290 1078 1361">— from materials of any heading, except that of the product, and <li data-bbox="782 1370 1078 1487">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p data-bbox="1094 1258 1391 1352">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	<p data-bbox="782 1594 1078 1666">Manufacture from materials of any heading, except that of the product</p>	<p data-bbox="1094 1594 1391 1688">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 8804	Rotochutes	<p data-bbox="782 1796 1078 1868">Manufacture from materials of any heading, including other materials of heading 8804</p>	<p data-bbox="1094 1796 1391 1890">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	<p data-bbox="782 1984 1078 2056">Manufacture from materials of any heading, except that of the product</p>	<p data-bbox="1094 1984 1391 2078">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

▼ M6

(1)	(2)	(3)	or (4)
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of 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 ex-works price of the product

▼ M6

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M6

(1)	(2)	(3)	or (4)
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	<ul style="list-style-type: none"> <li data-bbox="469 1375 766 1451">– Dentists' chairs incorporating dental appliances or dentists' spittoons <li data-bbox="469 1541 766 1568">– Other 	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 ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and	Manufacture in which the value 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	

▼ M6

(1)	(2)	(3)	or (4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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: <ul style="list-style-type: none"> – 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	

▼ M6

(1)	(2)	(3)	or (4)
	<p data-bbox="469 327 564 353">– Other</p>	<p data-bbox="782 327 999 353">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="782 360 1077 488">— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and <li data-bbox="782 495 1077 622">— the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p data-bbox="1096 327 1391 432">Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9029	<p data-bbox="469 707 764 891">Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</p>	<p data-bbox="782 707 1077 813">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9030	<p data-bbox="469 981 764 1234">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</p>	<p data-bbox="782 981 1077 1086">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9031	<p data-bbox="469 1323 764 1451">Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</p>	<p data-bbox="782 1323 1077 1429">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9032	<p data-bbox="469 1541 764 1624">Automatic regulating or controlling instruments and apparatus</p>	<p data-bbox="782 1541 1077 1646">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9033	<p data-bbox="469 1736 764 1886">Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90</p>	<p data-bbox="782 1736 1077 1841">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex Chapter 91	<p data-bbox="469 1975 764 2027">Clocks and watches and parts thereof; except for:</p>	<p data-bbox="782 1975 1077 2080">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

▼M6

(1)	(2)	(3)	or (4)
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼M6

(1)	(2)	(3)	or (4)
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li data-bbox="469 483 762 584">– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal <li data-bbox="469 663 564 685">– Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 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 ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: <ul style="list-style-type: none"> <li data-bbox="782 1850 1075 1951">— the value of the cloth does not exceed 25 % of the ex-works price of the product, and <li data-bbox="782 1957 1075 2085">— all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M6

(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture 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: <ul style="list-style-type: none"> — 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 ex 9602	and 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	

▼ M6

(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: <ul style="list-style-type: none"> — 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 nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: <ul style="list-style-type: none"> — 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	

▼ **M6**

(1)	(2)	(3)	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.

⁽²⁾ 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.

⁽⁴⁾ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

⁽⁵⁾ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

⁽⁶⁾ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

⁽⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁸⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁽⁹⁾ See Introductory Note 6.

⁽¹⁰⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

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

⁽¹²⁾ This rule shall apply until 31.12.2005.

▼ **M6**

ANNEX IIIa

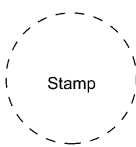
**SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND
APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1**

Printing instructions

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

▼ **M6**

MOVEMENT CERTIFICATE

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

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

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

▼ **M6**

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

NOTES

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

▼ **M6****APPLICATION FOR A MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)	EUR. 1 No A 000.000		
	See notes overleaf before completing this form.		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between		
	<p>.....</p> <p style="text-align: center;">and</p> <p>.....</p> <p style="text-align: center;">(Insert appropriate countries or groups of countries or territories)</p>		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

▼ **M6**

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

▼ **M6**

ANNEX IIIb

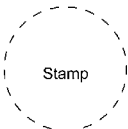
**SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND
APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED**

Printing instructions

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

▼M6

MOVEMENT CERTIFICATE

<p>⁽¹⁾ If goods are not packed, indicate number of articles or state, in bulk, as appropriate.</p>	<p>1. Exporter (Name, full address, country)</p>	<p>EUR-MED No A 000.000</p>	
	<p>See notes overleaf before completing this form.</p>		
	<p>3. Consignee (Name, full address, country) (Optional)</p>	<p>2. Certificate used in preferential trade between</p> <p>.....</p> <p style="text-align: center;">and</p> <p>.....</p> <p>(Insert appropriate countries, groups of countries or territories)</p>	
		<p>4. Country, group of countries or territory in which the products are considered as originating</p>	<p>5. Country, group of countries or territory of destination</p>
<p>6. Transport details (Optional)</p>	<p>7. Remarks</p> <p><input type="checkbox"/> Cumulation applied with (name of the country/countries)</p> <p><input type="checkbox"/> No cumulation applied (Insert X in the appropriate box)</p>		
<p>8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods</p>		<p>9. Gross mass (kg) or other measure (litres, m³, etc.)</p>	<p>10. Invoices (Optional)</p>
<p>11. CUSTOMS ENDORSEMENT</p> <p>Declaration certified Export document ⁽²⁾</p> <p>Form No</p> <p>Of</p> <p>Customs office:</p> <p>Issuing country or territory</p> <p>.....</p> <p>Place and date</p> <p>..... (Signature)</p>	 <p>Stamp</p>	<p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date.....</p> <p>..... (Signature)</p>	

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

▼ **M6**

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

NOTES

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

▼M6

APPLICATION FOR A MOVEMENT CERTIFICATE

<small>⁽¹⁾ If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.</small>	1. Exporter (Name, full address, country)	EUR-MED No A 000.000	
	3. Consignee (Name, full address, country) (Optional)	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)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks <input type="checkbox"/> Cumulation applied with (name of the country/countries) <input type="checkbox"/> No cumulation applied (Insert X in the appropriate box)		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

▼ M6

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

▼ **M6***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'.

▼ M6**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, hliief 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'.

▼ M6**Faeroese version**

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ... ⁽¹⁾)
vátar, at um ikki nakað annað er tilskilað, eru hesar vøgur upprunavøgur ... ⁽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.

▼ **M6***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. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽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.

▼ M6**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° ... ⁽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, h'liet 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.

▼ M6**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.

▼ M6**Faeroese version**

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ... ⁽¹⁾)
vátar, at um ikki nakað annað er tilskilað, eru hesar vøur upprunavøur ... ⁽²⁾.

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

— no cumulation applied ⁽³⁾

..... ⁽⁴⁾

(Place and date)

..... ⁽⁵⁾

(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.

▼ M6

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.

▼ M6**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.

▼ **B****PROTOCOLUL 4****privind dispozițiile speciale aplicabile importurilor de anumite produse agricole, altele decât cele enumerate în protocolul 1***Articolul 1*

Comunitatea acordă produselor originare și provenind din insulele Feroe următoarele contingente tarifare:

Cod NC	Descriere	Rata taxei	Contingent tarifar (CT) în tone
0204	Carne de ovine sau caprine, proaspătă, refrigerată sau congelată	0	} 20
0206 80 99	Organe comestibile de ovine și caprine, proaspete sau refrigerate	0	
0206 90 99	Organe comestibile de ovine și caprine, congelate	0	
0210 90 11	Carne de ovine sau caprine, sărată, în saramură, uscată sau afumată, cu oase	0	
0210 90 19	Carne de ovine sau caprine, sărată, în saramură, uscată sau afumată, fără oase	0	
0210 90 60	Organe comestibile de ovine sau caprine, sărate, în saramură, uscate sau afumate	0	
ex 1601	Cârnați și produse similare, din carne, organe comestibile sau sânge; preparate alimentare bazate pe aceste produse: — De ovine și caprine	0 0	
ex 1602	Alte preparate și conserve din carne, din organe sau din sânge: — De ovine și caprine	0 0	
▼ M8 ex 2309 90 10 ⁽¹⁾ ex 2309 90 31 ⁽¹⁾ ex 2309 90 41 ⁽¹⁾	Alimente pentru pești	0	20 000

⁽¹⁾ Alimentele destinate peștilor care beneficiază de un regim de import preferențial nu pot conține gluten ca aditiv, cu excepția celui care se găsește în mod natural în cerealele care pot intra în compoziția acestor alimente.

Dispozițiile următoare se aplică în cazul contingentelor tarifare deschise pentru alimentele destinate peștilor care se încadrează la codurile NC ex 2309 90 10, ex 2309 90 31 și ex 2309 90 41:

1. Autoritățile din Insulele Feroe certifică faptul că alimentele destinate peștilor, exportate în UE în cadrul contingentului preferențial, nu conțin gluten ca aditiv, cu excepția celui care se găsește în mod natural în cerealele care pot intra în compoziția acestor alimente. Comunitatea Europeană poate efectua în Insulele Feroe controale ale compoziției alimentelor destinate peștilor, în special în ceea ce privește conținutul de gluten.
2. Modul de desfășurare a controalelor compoziției alimentelor destinate peștilor este prezentat în anexa I la prezenta decizie. În cazul în care inspecțiile demonstrează neîndeplinirea condițiilor necesare acordării acestui regim comercial preferențial, Comisia poate suspenda regimul preferențial atât timp cât nu sunt întrunite condițiile corespunzătoare.

▼ B*Articolul 2*

Insulele Feroe acordă scutire de tarife și taxe vamale pentru mărfurile de origine comunitară, din capitolele 1-24 din Sistemul Armonizat, cu următoarele excepții:

Cod NC	Descriere
0204	Carne de ovine sau caprine, proaspătă, refrigerată sau congelată
0206 80 99	Organe comestibile de ovine și caprine, proaspete sau refrigerate
0206 90 99	Organe comestibile de ovine și caprine, congelate
0210 90 11	Carne de ovine sau caprine, sărată, în saramură, uscată sau afumată, cu oase
0210 90 60	Organe comestibile de ovine sau caprine, sărate, în saramură, uscate sau afumate
ex 0210 90 90	Făină și pudră comestibile de carne și organe comestibile de ovine și caprine
0401	Lapte și smântână din lapte, neconcentrate, fără adaos de zahăr sau alți îndulcitori:
0402	Lapte și smântână din lapte, concentrate sau cu adaos de zahăr sau alți îndulcitori:
0403	Lapte acru, lapte și smântână covăsite, iaurt, chefir și alte sortimente de lapte și smântână fermentate sau acidulate, concentrate sau cu adaos de zahăr sau alți îndulcitori sau aromatizate sau cu adaos de fructe sau cacao sau nu
ex 1601	Cârnați și produse similare, din carne, organe comestibile sau sânge; preparate alimentare bazate pe aceste produse: — De ovine și caprine
ex 1602	Alte preparate și conserve din carne, din organe sau din sânge: — De ovine și caprine

▼M8*ANEXA I***Modul de desfășurare a controalelor compoziției alimentelor destinate peștilor***Articolul 1*

Autoritățile din Insulele Feroe comunică Comisiei măsurile de control pe care le-au adoptat în conformitate cu articolele (1) și (2) din prezenta decizie. Autoritățile din Insulele Feroe pun la dispoziția Comisiei toate informațiile necesare pentru controlul conținutului de gluten al alimentelor destinate peștilor exportate în UE și iau toate măsurile corespunzătoare pentru a facilita controalele pe care Comisia le consideră utile în acest scop.

Articolul 2

Comunitatea Europeană poate efectua controale ale compoziției alimentelor destinate peștilor în Insulele Feroe. Întreprinderile care produc alimente destinate peștilor acordă inspectorilor acces imediat la unitățile de producție și la registrele de stocuri în vederea identificării materiilor prime utilizate. Inspectorii sunt autorizați să preleve eșantioane pentru analiză.

Inspectorii sunt abilitați să controleze compoziția alimentelor destinate peștilor, materiile prime și cele transformate, registrele și alte documente, inclusiv documentele și metadatele elaborate, primite sau înregistrate pe suport electronic și care se referă la situația stocurilor.

Articolul 3

Inspecțiile sunt efectuate de experți ai Comisiei sau ai statelor membre, denumiți în continuare „inspectori”. Experții din statele membre responsabili de derularea acestor inspecții sunt desemnați de Comisie.

Articolul 4

Inspecțiile se efectuează în numele Comunității; aceasta suportă costurile de inspecție.

Inspectorii informează autoritățile din Insulele Feroe cu privire la efectuarea inspecției, pentru a permite reprezentanților Insulelor Feroe să ia parte la aceasta.

Articolul 5

Comisia și autoritățile din Insulele Feroe pot conveni în mod direct asupra modalităților de efectuare a controalelor.

▼B**PROTOCOLUL 5****privind asistența reciprocă între autoritățile administrative în probleme vamale***Articolul 1***Definiții**

În sensul prezentului protocol:

- (a) „legislație vamală” înseamnă orice dispoziție legală sau de reglementare adoptată de părțile contractante, care reglementează importul, exportul, tranzitul de mărfuri și plasarea acestora sub orice regim vamal, inclusiv măsuri de interdicție, restricție și control;
- (b) „autoritate solicitantă” înseamnă o autoritate administrativă competentă care a fost desemnată de o parte contractantă în acest scop și care solicită asistență în probleme vamale;
- (c) „autoritate solicitată” înseamnă o autoritate administrativă competentă care a fost desemnată de către o parte contractantă în acest scop și care primește o cerere de asistență în probleme vamale;
- (d) „date personale” înseamnă toate informațiile referitoare la un individ identificat sau identificabil.

*Articolul 2***Domeniu de aplicare**

- (1) Părțile contractante, în domeniile aflate sub jurisdicția lor, își acordă asistență reciprocă, în modul și condițiile prevăzute de prezentul protocol, pentru asigurarea aplicării corecte a legislației vamale, în special prin împiedicarea, detectarea și investigarea operațiunilor care încalcă acea legislație.
- (2) Asistența în probleme vamale, prevăzută de prezentul protocol, se aplică oricărei autorități administrative a părților contractante, care este competentă să aplice prezentul protocol. Aceasta nu aduce atingere regulilor care guvernează asistența reciprocă în chestiuni penale. Nu sunt acoperite nici informațiile obținute în virtutea competențelor exercitate la cererea autorităților judiciare, cu excepția cazului în care comunicarea acestor informații este autorizată în prealabil de autoritățile respective.

*Articolul 3***Asistență la cerere**

- (1) La cererea autorității solicitante, autoritatea solicitată îi furnizează toate informațiile relevante care îi pot permite să asigure conformitatea cu legislația vamală, inclusiv informațiile referitoare la activitățile constatate sau planificate care reprezintă sau ar putea reprezenta încălcări ale acestei legislații.
- (2) La cererea autorității solicitante, autoritatea solicitată o informează dacă bunurile exportate de pe teritoriul uneia dintre părțile contractante au fost importate corespunzător pe teritoriul celeilalte părți, specificând, după caz, procedurile vamale aplicate bunurilor.
- (3) La cererea autorității solicitante, autoritatea solicitată, în cadrul legislației sale, ia măsurile necesare pentru a asigura supravegherea specială a:
 - (a) persoanelor fizice sau juridice în privința cărora există motive întemeiate de a suspecta că încalcă sau au încălcat legislația vamală;

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- (b) locurilor în care mărfurile sunt depozitate într-un mod care oferă motive întemeiate de a suspecta că sunt destinate unor activități care încalcă legislația vamală;
- (c) circulației mărfurilor semnalate ca oferind posibilitatea încălcării legislației vamale;
- (d) mijloacelor de transport care oferă motive întemeiate pentru a suspecta că au fost sau sunt utilizate în activități care încalcă legislația vamală.

*Articolul 4***Asistență spontană**

Părțile contractante își acordă asistență reciproc, în conformitate cu legile, regulile și alte instrumente juridice ale acestora, în cazul în care ele consideră că acest lucru este necesar pentru aplicarea corectă a legislației vamale, în special atunci când obțin informații referitoare la:

- operațiuni care constituie sau par să constituie încălcări ale acestei legislații și care pot suscita interesul celeilalte părți contractante;
- noi metode sau mijloace utilizate pentru realizarea acestor operații;
- mărfuri care sunt cunoscute ca făcând obiectul unor încălcări ale legislației vamale.

*Articolul 5***Transmitere/Notificare**

La cererea autorității solicitante, autoritatea solicitată, în conformitate cu legislația sa, ia toate măsurile necesare pentru:

- a transmite toate documentele,
- a notifica toate deciziile,

care intră sub incidența prezentului protocol, unui destinatar rezident sau stabilit pe teritoriul său. Într-un astfel de caz, se aplică articolul 6 alineatul (3).

*Articolul 6***Forma și conținutul cererilor de asistență**

- (1) Cererile prezentate în temeiul prezentului protocol se formulează în scris. Ele sunt însoțite de documentele necesare pentru dovedirea conformității acestor cereri. Atunci când gradul de urgență al situației o impune, se pot accepta cererile formulate verbal, dar acestea trebuie confirmate de îndată în scris.
- (2) Cererile prezentate în temeiul alineatului (1) includ următoarele informații:
 - (a) autoritatea solicitantă care face cererea;
 - (b) măsura cerută;
 - (c) obiectul și motivul cererii;
 - (d) legile, regulile și alte elemente legale aplicabile;

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- (e) indicații cât se poate de exacte și cuprinzătoare, cu privire la persoanele fizice sau juridice care fac obiectul investigațiilor;
 - (f) un rezumat al faptelor relevante și al anchetelor deja desfășurate, cu excepția cazurilor prevăzute la articolul 5.
- (3) Cererile se formulează în limba oficială a autorității solicitate sau într-o limbă acceptată de această autoritate.
- (4) În cazul în care o cerere nu îndeplinește cerințele formale, se poate solicita corectarea sau completarea sa; cu toate acestea, se pot dispune măsuri de precauție.

*Articolul 7***Răspunsul la cererile de asistență**

- (1) Pentru a răspunde unei cereri de asistență, autoritatea solicitată sau, în cazul în care aceasta nu poate acționa pe cont propriu, direcția administrativă căreia i-a fost adresată cererea de către această autoritate acționează, în limitele competenței și resurselor disponibile, ca și când ar acționa pe cont propriu sau la cererea altor autorități ale aceleiași părți contractante, prin furnizarea de informații pe care deja le deține, prin desfășurarea de anchete corespunzătoare sau prin dispunerea desfășurării acestora.
- (2) Răspunsul la cererile de asistență trebuie să fie în conformitate cu legile, regulile și alte instrumente juridice ale părții contractante solicitate.
- (3) Funcționarii autorizați ai unei autorități contractante, cu acordul celeilalte părți contractante și în condițiile prevăzute de aceasta, pot obține, de la birourile autorității solicitate sau de la altă autoritate de care răspunde autoritatea solicitată, informațiile referitoare la încălcările legislației vamale de care autoritatea solicitantă are nevoie în scopul prezentului protocol.
- (4) Funcționarii unei părți contractante, cu acordul celeilalte părți contractante și în condițiile prevăzute de aceasta, pot fi prezenți la anchetele desfășurate pe teritoriul celei din urmă.

*Articolul 8***Forma în care trebuie să fie comunicată informația**

- (1) Autoritatea solicitată comunică autorității solicitante rezultatele anchetelor sub formă de documente, copii legalizate ale documentelor, rapoarte și alte acte asemănătoare.
- (2) Documentele prevăzute la alineatul (1) pot fi înlocuite cu informații informatizate, produse în orice formă pentru același scop.
- (3) Fișierele și documentele originale se solicită numai în cazurile în care se consideră că ar fi insuficiente copiile legalizate. Originalele care au fost transmise se returnează cu prima ocazie.

*Articolul 9***Excepții de la obligația de a acorda asistență**

- (1) Părțile contractante pot refuza acordarea asistenței prevăzute de prezentul protocol în cazul în care prin aceasta:
- (a) ar putea aduce atingere suveranității insulelor Feroe sau a unui stat membru al Comunității căruia i-a fost solicitată asistența în temeiul prezentului protocol sau

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- (b) ar putea aduce atingere politicii publice, securității sau altor interese majore, în special în cazurile prevăzute la articolul 10 alineatul (2) sau

 - (c) ar implica reglementări valutare sau fiscale, altele decât cele din legislația vamală, sau

 - (d) ar încălca un secret industrial, comercial sau profesional.
- (2) În cazul în care autoritatea solicitantă cere o asistență pe care ea însăși nu ar fi capabilă să o asigure în cazul în care i s-ar cere acest lucru, ea atrage atenția asupra acestui fapt în cererea sa. Autoritatea solicitată decide apoi cum să răspundă unei astfel de cereri.
- (3) În cazul în care asistența este refuzată, decizia și motivele care stau la baza acesteia se aduc imediat la cunoștința autorității solicitante.

*Articolul 10***Schimbul de informații și confidențialitatea**

- (1) Orice informație comunicată sub orice formă, în temeiul prezentului protocol, este de natură confidențială sau restricționată, în funcție de normele aplicabile pe teritoriul fiecărei părți contractante. Ea este acoperită de obligația secretului profesional și se bucură de protecția acordată acestor informații, în conformitate cu legile aplicabile ale părții contractante care o primește și cu dispozițiile corespunzătoare aplicabile instituțiilor comunitare.
- (2) Datele personale pot fi schimbate numai în cazul în care partea contractantă destinatară se angajează să protejeze aceste date cel puțin în mod echivalent celui aplicabil celui caz specific în partea contractantă care le furnizează.
- (3) Informațiile obținute sunt utilizate numai în scopurile prezentului protocol. Atunci când una din părțile contractante solicită utilizarea acestor informații în alte scopuri, aceasta solicită aprobarea scrisă prealabilă a autorității care a furnizat informațiile. Această utilizare este apoi supusă oricăror restricții stabilite de acea autoritate.
- (4) Alineatul (3) nu împiedică utilizarea informațiilor în orice acțiuni juridice sau administrative instituite ulterior din cauza nerespectării legislației vamale. Autoritatea competentă care a furnizat aceste informații este notificată de îndată cu privire la această utilizare.
- (5) În procesele verbale, rapoartele și mărturiile lor, precum și în acțiunile și procesele în instanță, părțile contractante pot folosi ca probă informațiile obținute și documentele consultate în conformitate cu dispozițiile din prezentul protocol.

*Articolul 11***Experți și martori**

Un funcționar al autorității solicitate poate fi autorizat să compare, în limitele autorizației acordate, ca expert sau martor în acțiunile administrative sau juridice referitoare la problemele acoperite de prezentul protocol în jurisdicția celeilalte părți contractante și poate prezenta articolele, documentele sau copii legalizate ale acestora, necesare acțiunilor respective. Cererea de a compărea în fața justiției trebuie să specifice motivele și titlul sau calificarea în baza căreia funcționarul urmează a fi interogată.

*Articolul 12***Cheltuieli de asistență**

Părțile contractate renunță la toate pretențiile asupra celeilalte părți contractante privind rambursarea cheltuielilor suportate în temeiul prezentului protocol, cu excepția, după caz, a cheltuielilor cu experții, martorii, interpreții și traducătorii care nu sunt angajați ai serviciilor publice.

*Articolul 13***Aplicarea**

(1) Aplicarea prezentului protocol este încredințată autorităților vamale centrale din insulele Feroe, pe de o parte, și serviciilor competente ale Comisiei Comunităților Europene și, după caz, autorităților vamale ale statelor membre ale Comunității Europene, pe de altă parte. Acestea decid cu privire la toate măsurile practice și dispozițiile necesare pentru punerea în aplicare a prezentului protocol, ținând cont de normele în vigoare în domeniul protecției datelor.

(2) Părțile contractante se consultă și ulterior se informează reciproc cu privire la regulile detaliate ale punerii în aplicare, reguli adoptate în conformitate cu dispozițiile din prezentul protocol.

*Articolul 14***Complementaritatea**

Fără a aduce atingere articolului 10, nici un acord privind asistența reciprocă care a fost încheiat sau poate fi încheiat între unul sau mai multe state membre ale Comunității Europene și insulele Feroe nu aduce atingere dispozițiilor comunitare care reglementează comunicarea, între serviciile competente ale Comisiei și autoritățile vamale ale statelor membre, a informațiilor obținute în probleme vamale care ar putea fi de interes comunitar.

▼B**DECLARAȚIE COMUNĂ****privind revizuirea acordului în funcție de evoluția relațiilor comerciale CE-AELS**

În cazul în care Comunitatea – în contextul Acordului privind Spațiul Economic European – acordă concesiile țărilor AELS-SEE, care depășesc cadrul celor acordate insulelor Feroe în domeniile acoperite de prezentul acord, Comunitatea, la cererea insulelor Feroe, va lua în considerare, într-un spirit pozitiv, de la caz la caz, în ce măsură și pe ce bază ar putea fi oferite concesiile corespunzătoare insulelor Feroe.

În cazul în care se încheie acorduri sau convenții între insulele Feroe și statele membre ale AELS, în care insulele Feroe acordă concesiile țărilor AELS care depășesc cadrul celor acordate Comunității în domenii acoperite de prezentul acord, insulele Feroe, la cererea Comunității, vor lua în considerare într-un spirit pozitiv, de la caz la caz, în ce măsură și pe ce bază ar putea fi oferite concesiile corespunzătoare Comunității.



DECLARAȚII COMUNE

privind protocolul 3 la acord

I. POSIBILITATEA CUMULĂRII CU MATERIALELE DIN ȚĂRILE AELS

Părțile contractante convin să examineze fezabilitatea și interesul economic al includerii dispozițiilor din protocolul 3 referitoare la posibilitatea cumulării cu materialele din țările AELS.

II. PERIOADA DE TRANZIȚIE PRIVIND EMITEREA SAU ÎNTOCMIREA DE DOCUMENTE REFERITOARE LA DOVADA DE ORIGINE EMISE ÎN CADRUL ACORDULUI INIȚIAL SEMNAT LA 2 DECEMBRIE 1991

1. Până la 31 decembrie 1997, autoritățile vamale competente ale Comunității și ale insulelor Feroe acceptă ca valabilă dovada de origine în sensul protocolului 3:

(i) certificate de circulație a mărfurilor EUR.1, avizate în prealabil, cu ștampila biroului vamal competent al statului exportator;

(ii) certificate de circulație a mărfurilor EUR.1, emise în contextul prezentului acord, avizate de un exportator aprobat, cu o ștampilă specială care a fost aprobată de autoritățile vamale ale statului exportator;

(iii) formulare EUR.2, emise în contextul prezentului acord.

2. Cererile de verificare ulterioară a documentelor menționate mai sus sunt acceptate de către autoritățile vamale competente din Comunitate și din insulele Feroe pentru o perioadă de doi ani de la emiterea și întocmirea dovezii de origine în cauză. Aceste verificări se desfășoară în conformitate cu titlul VI din protocolul 3 la prezentul acord.

III. PRINCIPATUL ANDORRA

1. Produsele originare din Principatul Andorra aflate sub incidența capitolelor 25-97 din Sistemul Armonizat sunt acceptate de insulele Feroe ca fiind originare din Comunitate, în sensul acordului.

2. Protocolul 3 se aplică *mutatis mutandis* în sensul definiției statutului originar al produselor menționate mai sus.

IV. REPUBLICA SAN MARINO

1. Produsele originare din Republica San Marino sunt acceptate de insulele Feroe ca originare din Comunitate, în sensul acordului.

2. Protocolul 3 se aplică *mutatis mutandis* în sensul definiției statutului originar al produselor menționate mai sus.

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DECLARAȚIE A COMUNITĂȚII
privind articolul 24 alineatul (1) din acord

Comunitatea declară că, în contextul punerii în aplicare autonome a articolului 24 alineatul (1) din acord, care revine părților contractante, va evalua orice practici contrare acestui articol pe baza criteriilor ce decurg din aplicarea regulilor de la articolele 85, 86, 90 și 92 din Tratatul de instituire a Comunității Europene.

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DECLARAȚIE A COMUNITĂȚII

privind aplicarea regională a anumitor dispoziții ale acordului

Comunitatea declară că aplicarea oricăror măsuri pe care le poate lua în temeiul articolului 24, 25, 26, 27 sau 28 din acord, în conformitate cu procedura și în temeiul dispozițiilor stabilite la articolul 29 sau în conformitate cu articolul 30, poate fi limitată la una dintre regiunile sale, în virtutea regulilor comunitare.

▼B**DECLARAȚIE A DANEMARCEI ȘI A INSULELOR FEROE****privind articolul 36 din acord**

În conformitate cu articolul 36 din acord, Comunitatea, la cererea insulelor Feroe, va lua în considerare îmbunătățirea posibilităților de acces pentru produse specifice.

Insulele Feroe consideră că acest articol trebuie să facă obiectul unei declarații pentru a își atinge obiectivul unei dezvoltări treptate a comerțului între părți și, în consecință, insulele Feroe invită Comunitatea să examineze în mod serios posibilitățile de acces atunci când se dovedește că plafoanele și contingentele corespunzătoare acestor produse s-au epuizat.