

EN

EN

EN



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 14.3.2008  
COM(2008) 140 final

2008/0056 (ACC)

Proposal for a

**COUNCIL DECISION**

**on the conclusion of the Protocol to the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria, and Romania to the European Union**

(presented by the Commission)

## **EXPLANATORY MEMORANDUM**

Pending the entry into force of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part (“SAA”), an Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Albania, of the other part, (“Interim Agreement”) entered into force on 1 December 2006.

On 23 October 2006 the Council authorised the Commission to open negotiations with the Republic of Albania on a Protocol to the Interim Agreement to take account of the accession of the Republic of Bulgaria, and Romania to the European Union (“Enlargement Protocol”). This Protocol to the Interim Agreement will be superseded by the protocol to the SAA once the latter enters into force.

Negotiating rounds with Albania took place on 22 November 2006 and 1 February 2007. Negotiations continued by exchanges of letters on 2 April, 21 May, 9 July and 12 September 2007. The Protocol was initialled by the Commission and the Government of the Republic of Albania on 7 January 2008. The text of the initialled protocol is attached. The Commission proposes that the Council concludes the protocol on behalf of the European Community.

Proposal for a

## COUNCIL DECISION

**on the conclusion of the Protocol to the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria, and Romania to the European Union**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 in conjunction with Article 300(2), first subparagraph, first sentence, and Article 300(3), first subparagraph thereof,

Having regard to the proposal from the Commission<sup>1</sup>,

Whereas:

- (1) On 23 October 2006 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the Republic of Albania in order to conclude a Protocol to the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union.
- (2) These negotiations have been successfully completed and the Protocol was initialled on 7 January 2008. The Protocol should be concluded on behalf of the Community.

HAS DECIDED AS FOLLOWS:

### *Article 1*

The Protocol to the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union is hereby approved on behalf of the European Community.

The text of the Protocol is annexed to this Decision.

### *Article 2*

The President of the Council shall, on behalf of the European Community, deposit the instruments of approval provided for in Article 11 of the Protocol.

### *Article 3*

The Protocol shall be applied on a provisional basis with effect from 1 January 2007.

---

<sup>1</sup> OJ C ..., ..., p. ...

Done at Brussels,

*For the Council  
The President*

**ANNEX**  
**PROTOCOL**

**to the Interim Agreement on trade and trade related matters between the European Community, of the one part, and the Republic of Albania, of the other part, to take into account the accession of the Republic of Bulgaria and Romania to the European Union**

THE EUROPEAN COMMUNITY,  
hereinafter referred to as “the Community”  
of the one part, and  
THE REPUBLIC OF ALBANIA,  
hereinafter referred to as “Albania”  
of the other part,

Having regard to the accession of the Republic of Bulgaria and Romania (hereinafter referred to as “the new Member States”) to the European Union and thereby to the Community on 1 January 2007,

Whereas:

1. The Interim Agreement on trade and trade-related matters between the European Community (hereinafter referred to as “the Interim Agreement”), of the one part, and the Republic of Albania, of the other part, entered into force on 1 December 2006.
2. The Treaty concerning the accession of the Republic of Bulgaria and Romania to the European Union (hereinafter referred to as “Treaty of Accession”) was signed.
3. Consultations pursuant to Article 23(3) of the Interim Agreement have taken place, so as to ensure that account is taken of the mutual interests of the Community and Albania stated in this Agreement.

HAVE AGREED AS FOLLOWS:

**ADJUSTMENTS TO THE TEXT OF THE INTERIM AGREEMENT INCLUDING  
ITS ANNEXES AND PROTOCOLS**

**SECTION I**

***INDUSTRIAL PRODUCTS***

*Article 1*

Annex I to the Interim Agreement shall be replaced by the text of Annex I to this Protocol.

***AGRICULTURAL PRODUCTS***

*Article 2*

*Agricultural Products sensu stricto*

1. Annex II(a) to the Interim Agreement shall be replaced by the text of Annex II to this Protocol.
2. Annex II(b) to the Interim Agreement shall be replaced by the text of Annex III to this Protocol.
3. Annex II(c) to the Interim Agreement shall be replaced by the text of Annex IV to this Protocol.

*Article 3*

*Fisheries products*

Annex III to the Interim Agreement shall be replaced by the text of Annex V to this Protocol.

*Article 4*

*Processed agricultural products*

Protocol 2 to the Interim Agreement shall be replaced by the text of Annex VI to this Protocol.

**SECTION II**

***RULES OF ORIGIN***

*Article 5*

Protocol 4 to the Interim Agreement shall be replaced by the text of annex VII to this Protocol.

**SECTION III**

**TRANSITIONAL PROVISIONS**

*Article 6*

*WTO*

The Republic of Albania undertakes that it shall not make any claim, request or referral nor modify or withdraw any concession pursuant to GATT 1994 Articles XXIV.6 and XXVIII in relation to this enlargement of the Community.

## *Article 7*

### *Proof of origin and administrative cooperation*

1. Proofs of origin properly issued by either the Republic of Albania or a new Member State in the framework of preferential agreements or autonomous arrangements applied between them shall be accepted in the respective countries, provided that:
  - (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the Interim Agreement;
  - (b) the proof of origin and the transport documents were issued no later than the day before the date of accession;
  - (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for importation in either the Republic of Albania or a new Member State, prior to the date of accession, under preferential agreements or autonomous arrangements applied between the Republic of Albania and that new Member State at that time, proof of origin issued retrospectively under those agreements or arrangements may also be accepted provided that it is submitted to the customs authorities within the period of four months from the date of accession.

2. The Republic of Albania and the new Member States are authorised to retain the authorisations with which the status of “approved exporters” has been granted in the framework of preferential agreements or autonomous arrangements applied between them, provided that:
  - (a) such a provision is also provided for in the agreement concluded prior to the date of accession between the Republic of Albania and the Community; and
  - (b) the approved exporters apply the rules of origin in force under that agreement.

These authorisations shall be replaced, no later than one year after the date of accession, by new authorisations issued under the conditions of the Interim Agreement.

3. Requests for subsequent verification of proof of origin issued under the preferential agreements or autonomous arrangements referred to in paragraphs 1 and 2 above shall be accepted by the competent customs authorities of either the Republic of Albania or the Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin submitted to those authorities in support of an import declaration.

## *Article 8*

### *Goods in transit*

1. The provisions of the Interim Agreement may be applied to goods exported from either the Republic of Albania to one of the new Member States or from one of the new Member States to the Republic of Albania, which comply with the provisions of Protocol 4 to the Interim Agreement and that on the date of accession are either en route or in temporary storage, in a customs warehouse or in a free zone in the Republic of Albania or in that new Member State.



2. Preferential treatment may be granted in such cases, subject to the submission to the customs authorities of the importing country, within four months from the date of accession, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

## **SECTION IV**

### **GENERAL AND FINAL PROVISIONS**

#### *Article 9*

This Protocol and the Annexes thereto shall form an integral part of the Interim Agreement.

#### *Article 10*

1. This Protocol shall be approved by the Community and by the Republic of Albania in accordance with their own procedures.
2. The instruments of approval shall be deposited with the General Secretariat of the Council of the European Union.

#### *Article 11*

1. This Protocol shall enter into force on the same day as the Treaty of Accession provided that all the instruments of approval of this Protocol have been deposited before that date.
2. If not all the instruments of approval of this Protocol have been deposited before that date, this Protocol shall enter into force on the first day of the first month following the date of the deposit of the last instrument of approval.
3. If not all the instruments of approval of this Protocol have been deposited before 1 January 2007, this Protocol shall apply provisionally with effect from 1 January 2007.

#### *Article 12*

This Protocol is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovene, Slovak, Spanish, Swedish, and Albanian languages, each of these texts being equally authentic.

#### *Article 13*

The text of the Interim Agreement, including the Annexes and Protocols forming an integral part thereof, and the Final Act together with the declarations annexed thereto shall be drawn up in Bulgarian and Romanian languages, and these texts shall be authentic in the same way as the original texts. The Joint Committee shall approve these texts.

## ANNEX I

### ALBANIAN TARIFF CONCESSIONS FOR COMMUNITY INDUSTRIAL PRODUCTS

(referred to in Article 19)

Duty rates will be reduced as follows:

- on 1 January 2007, the import duty will be reduced to 60% of the basic duty;
- on 1 January 2008, the import duty will be reduced to 40% of the basic duty;
- on 1 January 2009, the import duty will be reduced to 20% of the basic duty;
- on 1 January 2010, the import duty will be reduced to 10% of the basic duty;
- on 1 January 2011, the remaining import duties will be abolished.

| CN code    | Description  |
|------------|--|
| 2501 00    | <p>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:</p> <p>– Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents:</p> <p>– – Other</p> <p>– – – Other</p>   |
| 2501 00 91 | – – – – Salt suitable for human consumption  |
| 2523       | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers   |
| 2710       | <p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:</p> <p>– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:</p> |
| 2710 11    | – – Light oils and preparations:   |

| CN code    | Description  |
|------------|--|
|            | <ul style="list-style-type: none"> <li>--- For other purposes:</li> <li>---- Special spirits:</li> </ul> |
| 2710 11 25 | <ul style="list-style-type: none"> <li>----- Other</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>---- Other:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>----- Motor spirit:</li> </ul>                                    |
|            | <ul style="list-style-type: none"> <li>----- Other, with a lead content:</li> </ul>                      |
|            | <ul style="list-style-type: none"> <li>----- Not exceeding 0,013 g per litre:</li> </ul>                 |
| 2710 11 41 | <ul style="list-style-type: none"> <li>----- With an octane number (RON) of less than 95</li> </ul>      |
| 2710 11 70 | <ul style="list-style-type: none"> <li>----- Spirit type jet fuel</li> </ul>                             |
| 2710 19    | <ul style="list-style-type: none"> <li>-- Other:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>--- Medium oils:</li> </ul>                                       |
|            | <ul style="list-style-type: none"> <li>---- For other purposes:</li> </ul>                               |
|            | <ul style="list-style-type: none"> <li>----- Kerosene:</li> </ul>  |
| 2710 19 21 | <ul style="list-style-type: none"> <li>----- Jet fuel</li> </ul>   |
| 2710 19 25 | <ul style="list-style-type: none"> <li>----- Other</li> </ul>  |
| 2710 19 29 | <ul style="list-style-type: none"> <li>----- Other</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>--- Heavy oils:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>---- Gas oils:</li> </ul>   |
| 2710 19 31 | <ul style="list-style-type: none"> <li>----- For undergoing a specific process</li> </ul>                |

| CN code    | Description  |
|------------|--|
| 2710 19 35 | <p>----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31</p> <p>----- For other purposes:</p>   |
| 2710 19 41 | ----- With a sulphur content not exceeding 0,05% by weight   |
| 2710 19 45 | ----- With a sulphur content exceeding 0,05% by weight but not exceeding 0,2% by weight  |
| 2710 19 49 | <p>----- With a sulphur content exceeding 0,2% by weight</p> <p>----- Fuel oils:</p> <p>----- For other purposes:</p>  |
| 2710 19 69 | ----- With a sulphur content exceeding 2,8% by weight  |
| 2713       | <p>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:</p> <p>- Petroleum coke:</p>   |
| 2713 12 00 | - - Calcined   |
| 2713 20 00 | - Petroleum bitumen  |
| 2713 90    | - Other residues of petroleum oils or of oils obtained from bituminous minerals  |
| 3103       | Mineral or chemical fertilisers, phosphatic:   |
| 3103 10    | - Superphosphates  |
| 3304       | <p>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations:</p> <p>- Other:</p> |
| 3304 91 00 | - - Powders, whether or not compressed   |

| CN code    | Description  |
|------------|--|
| 3304 99 00 | -- Other   |
| 3305       | Preparations for use on the hair:  |
| 3305 10 00 | - Shampoos   |
| 3305 30 00 | - Hair lacquers  |
| 3305 90    | - Other  |
| 3306       | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:  |
| 3306 10 00 | - Dentifrices  |
| 3307       | Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:   |
| 3307 10 00 | - Pre-shave, shaving or aftershave preparations  |
| 3307 20 00 | - Personal deodorants and antiperspirants  |
| 3401       | <p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</p> <p>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</p> |
| 3401 11 00 | -- For toilet use (including medicated products)   |
| 3401 19 00 | -- Other   |
| 3401 20    | - Soap in other forms  |
| 3402       | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap,   |

| CN code    | Description  |
|------------|--|
| 3402 20    | other than those of heading 3401:<br>– Preparations put up for retail sale   |
| 3402 90    | – Other:   |
| 3402 90 10 | – – Surface-active preparations  |
| 3405       | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404: |
| 3405 20 00 | – Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork   |
| 3405 30 00 | – Polishes and similar preparations for coachwork, other than metal polishes   |
| 3405 90    | – Other:   |
| 3405 90 90 | – – Other  |
| 3923       | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:  |
| 3923 10 00 | – Boxes, cases, crates and similar articles  |
| 3923 21 00 | – Sacks and bags (including cones):<br>– – Of polymers of ethylene   |
| 3923 29    | – – Of other plastics:   |
| 3923 29 10 | – – – Of poly(vinyl chloride)  |
| 3923 29 90 | – – – Other  |
| 3924       | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics  |
| 3925       | Builders' ware of plastics, not elsewhere specified or included:   |

| CN code    | Description   |
|------------|---|
| 3925 10 00 | – Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres  |
| 3926       | Other articles of plastics and articles of other materials of headings 3901 to 3914   |
| 4012       | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:<br><br>– Retreaded tyres:<br><br>4012 11 00 – – Of a kind used on motor cars (including station wagons and racing cars)<br><br>4012 12 00 – – Of a kind used on buses or lorries<br><br>4012 13 00 – – Of a kind used on aircraft:<br><br>ex 4012 13 00 – – – Other than for use on civil aircraft<br><br>4012 20 00 – Used pneumatic tyres:<br><br>ex 4012 20 00 – – Other than for use on civil aircraft<br><br>4012 90 – Other:<br><br>4012 90 20 – – Solid or cushion tyres |
| 6401       | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes  |
| 6402       | Other footwear with outer soles and uppers of rubber or plastics:<br><br>– Other footwear:<br><br>6402 99 – – Other:<br><br>– – – Other:<br><br>– – – – With uppers of plastics:  |

| CN code    | Description   |
|------------|---|
| 6402 99 50 | – – – – Slippers and other indoor footwear  |
| 6404       | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:  |
|            | – Footwear with outer soles of rubber or plastics:  |
| 6404 19    | – – Other:  |
| 6404 19 90 | – – – Other   |
| 6404 20    | – Footwear with outer soles of leather or composition leather   |
| 6405       | Other footwear  |
| 6406       | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof: |
| 6406 10    | – Uppers and parts thereof, other than stiffeners   |
| 6904       | Ceramic building bricks, flooring blocks, support or filler tiles and the like  |
| 6905       | Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods  |
| 6907       | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing  |
| 6908       | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing  |
| 7213       | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:  |
| 7213 10 00 | – Containing indentations, ribs, grooves or other deformations produced during the rolling process  |
|            | – Other:  |
| 7213 91    | – – Of circular cross-section measuring less than 14 mm in diameter   |



| CN code    | Description   |
|------------|---|
| 7213 99    | -- Other:   |
| 7213 99 10 | --- Containing by weight less than 0,25% of carbon  |
| 7214       | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling: |
| 7214 10 00 | - Forged  |
| 7214 20 00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling                                       |
|            | - Other:  |
| 7214 91    | -- Of rectangular (other than square) cross-section   |
| 7214 99    | -- Other  |
| 7306       | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:   |
|            | - Other, welded, of non-circular cross-section:   |
| 7306 61    | -- Of square or rectangular cross-section   |
| 7306 69    | -- Of other non-circular cross-section  |
| 7306 90 00 | - Other   |
| 7326       | Other articles of iron or steel:  |
| 7326 90    | - Other:  |
|            | -- Other articles of iron or steel:   |
| 7326 90 98 | --- Other   |
| 7408       | Copper wire:  |

| CN code       | Description  |
|---------------|--|
| 7408 11 00    | <ul style="list-style-type: none"> <li>- Of refined copper:</li> <li>- - Of which the maximum cross-sectional dimension exceeds 6 mm</li> </ul>  |
| 7408 19       | <ul style="list-style-type: none"> <li>- - Other</li> </ul>  |
| 7413 00       | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:  |
| 7413 00 20    | <ul style="list-style-type: none"> <li>- Of refined copper:</li> </ul>   |
| ex 7413 00 20 | <ul style="list-style-type: none"> <li>- - Other than with fittings attached for use in civil aircraft</li> </ul>  |
| 8544          | <p>Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:</p> <ul style="list-style-type: none"> <li>- Winding wire:</li> </ul> |
| 8544 11       | <ul style="list-style-type: none"> <li>- - Of copper</li> </ul>  |
| 8544 19       | <ul style="list-style-type: none"> <li>- - Other</li> </ul>  |
| 8544 20 00    | <ul style="list-style-type: none"> <li>- Coaxial cable and other coaxial electric conductors</li> </ul>  |
|               | <ul style="list-style-type: none"> <li>- Other electric conductors, for a voltage not exceeding 1 000 V:</li> </ul>  |
| 8544 49       | <ul style="list-style-type: none"> <li>- - Other:</li> </ul>   |
|               | <ul style="list-style-type: none"> <li>- - - Other:</li> </ul>   |
| 8544 49 91    | <ul style="list-style-type: none"> <li>- - - - Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm</li> </ul>   |
|               | <ul style="list-style-type: none"> <li>- - - - Other:</li> </ul>   |
| 8544 49 95    | <ul style="list-style-type: none"> <li>- - - - - For a voltage exceeding 80 V but less than 1 000 V</li> </ul>   |
| 8544 49 99    | <ul style="list-style-type: none"> <li>- - - - - For a voltage of 1 000 V</li> </ul>   |

| CN code    | Description  |
|------------|--|
| 8544 60    | – Other electric conductors, for a voltage exceeding 1 000 V |
| 9403       | Other furniture and parts thereof:                           |
| 9403 30    | – Wooden furniture of a kind used in offices                 |
| 9403 40    | – Wooden furniture of a kind used in the kitchen             |
| 9403 60    | – Other wooden furniture:                                    |
| 9403 60 30 | – – Wooden furniture of a kind used in shops                 |

**ANNEX II**

**ALBANIAN TARIFF CONCESSIONS**

**FOR AGRICULTURAL PRIMARY PRODUCTS**

**ORIGINATING IN THE COMMUNITY**

(referred to in Article 27(3)(a))  
Duty-free for unlimited quantities

| CN code    | Description   |
|------------|---|
| 0101       | Live horses, asses, mules and hinnies:  |
| 0101 10    | – Pure-bred breeding animals  |
| 0102       | Live bovine animals:  |
| 0102 10    | – Pure-bred breeding animals  |
| 0102 90    | – Other:  |
|            | – – Domestic species:   |
|            | – – – Of a weight exceeding 80 kg but not exceeding 160 kg:   |
| 0102 90 29 | – – – – Other   |
| 0103       | Live swine  |
| 0104       | Live sheep and goats  |
| 0105       | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls: |
|            | – Weighing not more than 185 g:   |
| 0105 11    | – – Fowls of the species <i>Gallus domesticus</i>   |

| CN code       | Description   |
|---------------|---|
| 0105 12 00    | -- Turkeys  |
| 0105 19       | -- Other  |
|               | - Other   |
| 0105 94 00    | -- Fowls of the species <i>Gallus domesticus</i> :  |
| ex 0105 94 00 | --- Weighing not more than 2 000 g  |
| 0106          | Other live animals:   |
|               | - Mammals:  |
| 0106 11 00    | -- Primates   |
| 0106 19       | -- Other  |
| 0106 20 00    | - Reptiles (including snakes and turtles)   |
|               | - Birds:  |
| 0106 31 00    | -- Birds of prey  |
| 0106 32 00    | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)  |
| 0106 39       | -- Other  |
| 0106 90 00    | - Other   |
| 0205 00       | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen   |
| 0206          | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: |
| 0206 10       | - Of bovine animals, fresh or chilled:  |

| CN code    | Description   |
|------------|---|
| 0206 10 10 | <ul style="list-style-type: none"> <li>- - For the manufacture of pharmaceutical products</li> <li>- Of bovine animals, frozen:</li> </ul>  |
| 0206 29    | <ul style="list-style-type: none"> <li>- - Other:</li> </ul>  |
| 0206 29 10 | <ul style="list-style-type: none"> <li>- - - For the manufacture of pharmaceutical products</li> </ul>  |
| 0206 30 00 | <ul style="list-style-type: none"> <li>- Of swine, fresh or chilled</li> <li>- Of swine, frozen:</li> </ul>   |
| 0206 41 00 | <ul style="list-style-type: none"> <li>- - Livers</li> </ul>  |
| 0206 80    | <ul style="list-style-type: none"> <li>- Other, fresh or chilled:</li> </ul>  |
| 0206 80 10 | <ul style="list-style-type: none"> <li>- - For the manufacture of pharmaceutical products</li> </ul>  |
| 0206 90    | <ul style="list-style-type: none"> <li>- Other, frozen:</li> </ul>  |
| 0206 90 10 | <ul style="list-style-type: none"> <li>- - For the manufacture of pharmaceutical products</li> </ul>  |
| 0404       | <p>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:</p> |
| 0404 10    | <ul style="list-style-type: none"> <li>- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:</li> <li>- - In powder, granules or other solid forms:</li> </ul>                                    |
|            | <ul style="list-style-type: none"> <li>- - - Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- - - - Not exceeding 15%, and of a fat content, by weight:</li> </ul>   |
| 0404 10 02 | <ul style="list-style-type: none"> <li>- - - - - Not exceeding 1,5%</li> </ul>  |
| 0404 10 04 | <ul style="list-style-type: none"> <li>- - - - - Exceeding 1,5% but not exceeding 27%</li> </ul>  |

| CN code    | Description   |
|------------|---|
| 0404 10 06 | ----- Exceeding 27%   |
|            | ----- Exceeding 15%, and of a fat content, by weight:   |
| 0404 10 12 | ----- Not exceeding 1,5%  |
| 0404 10 14 | ----- Exceeding 1,5% but not exceeding 27%  |
| 0404 10 16 | ----- Exceeding 27%   |
| 0407 00    | Birds' eggs, in shell, fresh, preserved or cooked:  |
|            | - Of poultry:   |
|            | -- For hatching:  |
| 0407 00 11 | --- Of turkeys or geese   |
| 0407 00 19 | --- Other   |
| 0410 00 00 | Edible products of animal origin, not elsewhere specified or included   |
| 0504 00 00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked         |
| 0601       | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212 |
| 0602       | Other live plants (including their roots), cuttings and slips; mushroom spawn:  |
| 0602 10    | - Unrooted cuttings and slips:  |
| 0602 10 90 | -- Other  |
| 0602 20    | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:   |
| 0602 20 90 | -- Other  |

| CN code    | Description   |
|------------|---|
| 0602 30 00 | – Rhododendrons and azaleas, grafted or not   |
| 0602 40    | – Roses, grafted or not   |
| 0602 90    | – Other   |
| 0701       | Potatoes, fresh or chilled:   |
| 0701 10 00 | – Seed  |
| 0703       | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:                        |
| 0703 20 00 | – Garlic  |
| 0705       | Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled:                 |
|            | – Chicory:  |
| 0705 21 00 | – – Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )                                     |
| 0706       | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled: |
| 0706 90    | – Other:  |
| 0706 90 30 | – – Horseradish ( <i>Cochlearia armoracia</i> )   |
| 0708       | Leguminous vegetables, shelled or unshelled, fresh or chilled:  |
| 0708 20 00 | – Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)   |
| 0709       | Other vegetables, fresh or chilled:   |
|            | – Mushrooms and truffles:   |
| 0709 51 00 | – – Mushrooms of the genus <i>Agaricus</i>  |
| 0709 59    | – – Other:  |



| CN code    | Description   |
|------------|---|
| 0709 59 10 | --- Chanterelles  |
| 0709 59 30 | --- Flap mushrooms  |
| 0709 59 90 | --- Other   |
| 0711       | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:<br><br>- Mushrooms and truffles: |
| 0711 51 00 | -- Mushrooms of the genus <i>Agaricus</i>   |
| 0711 90    | - Other vegetables; mixtures of vegetables:<br><br>-- Vegetables:   |
| 0711 90 10 | --- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers  |
| 0711 90 50 | --- Onions  |
| 0711 90 80 | --- Other   |
| 0712       | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:<br><br>- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:                                  |
| 0712 31 00 | -- Mushrooms of the genus <i>Agaricus</i>   |
| 0712 32 00 | -- Wood ears ( <i>Auricularia</i> spp.)   |
| 0712 33 00 | -- Jelly fungi ( <i>Tremella</i> spp.)  |
| 0712 39 00 | -- Other  |
| 0713       | Dried leguminous vegetables, shelled, whether or not skinned or split:  |

| CN code    | Description   |
|------------|---|
| 0713 10    | – Peas ( <i>Pisum sativum</i> ):  |
| 0713 10 10 | – – For sowing<br><br>– Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):  |
| 0713 31 00 | – – Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek  |
| 0713 33    | – – Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):  |
| 0713 33 10 | – – – For sowing  |
| 0713 40 00 | – Lentils   |
| 0713 50 00 | – Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )  |
| 0713 90 00 | – Other   |
| 0714       | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith |
| 0801       | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:<br><br>– Brazil nuts:  |
| 0801 22 00 | – – Shelled   |
| 0802       | Other nuts, fresh or dried, whether or not shelled or peeled:<br><br>– Almonds:   |
| 0802 11    | – – In shell  |
| 0802 12    | – – Shelled   |
|            | – Walnuts:  |

| CN code    | Description   |
|------------|---|
| 0802 31 00 | -- In shell   |
| 0802 32 00 | -- Shelled  |
| 0802 60 00 | - Macadamia nuts  |
| 0802 90    | - Other:  |
| 0802 90 20 | -- Areca (or betel), cola and pecans  |
| 0802 90 50 | -- Pine nuts  |
| 0803 00    | Bananas, including plantains, fresh or dried:   |
| 0803 00 90 | - Dried   |
| 0804       | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:                   |
| 0804 40 00 | - Avocados  |
| 0805       | Citrus fruit, fresh or dried:   |
| 0805 40 00 | - Grapefruit, including pomelos   |
| 0805 90 00 | - Other   |
| 0806       | Grapes, fresh or dried:   |
| 0806 20    | - Dried   |
| 0810       | Other fruit, fresh:   |
| 0810 40    | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :                            |
| 0810 40 10 | -- Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitisidaea</i> ) |
| 0810 60 00 | - Durians   |

| CN code    | Description   |
|------------|---|
| 0810 90    | – Other:<br><br>– – Black-, white- or redcurrants and gooseberries:   |
| 0810 90 60 | – – – Redcurrants   |
| 0811       | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:   |
| 0811 20    | – Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:<br><br>– – Containing added sugar or other sweetening matter:                                  |
| 0811 20 11 | – – – With a sugar content exceeding 13% by weight  |
| 0811 20 19 | – – – Other<br><br>– – Other:   |
| 0811 20 39 | – – – Blackcurrants   |
| 0811 90    | – Other:<br><br>– – Containing added sugar or other sweetening matter:<br><br>– – – With a sugar content exceeding 13% by weight:   |
| 0811 90 11 | – – – – Tropical fruit and tropical nuts<br><br>– – – Other:  |
| 0811 90 31 | – – – – Tropical fruit and tropical nuts  |
| 0812       | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |
| 0812 90    | – Other:  |

| CN code       | Description   |
|---------------|---|
| 0812 90 10    | -- Apricots   |
| 0812 90 30    | -- Papaws (papayas)   |
| 0812 90 40    | -- Fruit of the species <i>Vaccinium myrtillus</i>  |
| 0812 90 70    | -- Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola, pitahaya and tropical nuts                  |
| 0812 90 98    | -- Other:   |
| ex 0812 90 98 | --- Blackcurrants   |
| ex 0812 90 98 | --- Raspberries   |
| 0813          | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:   |
| 0813 50       | -- Mixtures of nuts or dried fruits of this chapter:  |
|               | -- Mixtures of dried fruit, other than that of headings 0801 to 0806:   |
| 0813 50 19    | --- Containing prunes   |
|               | -- Mixtures exclusively of nuts of headings 0801 and 0802:  |
| 0813 50 31    | --- Of tropical nuts  |
| 0813 50 39    | --- Other   |
|               | -- Other mixtures:  |
| 0813 50 91    | --- Not containing prunes or figs   |
| 0814 00 00    | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions |
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:                                      |

| CN code    | Description                                      |
|------------|--|
| 0901 90    | - Other:   |
| 0901 90 10 | - - Coffee husks and skins                       |
| 0908       | Nutmeg, mace and cardamoms                       |
| 1001       | Wheat and meslin:                                |
| 1001 90    | - Other:   |
| 1001 90 10 | - - Spelt for sowing                             |
| 1006       | Rice   |
| 1007 00    | Grain sorghum                                    |
| 1008       | Buckwheat, millet and canary seed; other cereals |
| 1102       | Cereal flours other than of wheat or meslin:     |
| 1102 90    | - Other:   |
| 1102 90 30 | - - Oat flour                                    |
| 1103       | Cereal groats, meal and pellets:                 |
|            | - Groats and meal:                               |
| 1103 19    | - - Of other cereals:                            |
| 1103 19 10 | - - - Of rye                                     |
| 1103 19 30 | - - - Of barley                                  |
| 1103 19 40 | - - - Of oats                                    |
| 1103 19 50 | - - - Of rice                                    |

| CN code    | Description  |
|------------|--|
| 1103 20    | – Pellets  |
| 1104       | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground: |
|            | – Rolled or flaked grains:   |
| 1104 12    | – – Of oats:   |
| 1104 12 10 | – – – Rolled   |
| 1104 19    | – – Of other cereals:  |
| 1104 19 30 | – – – Of rye   |
|            | – – – Of barley:   |
| 1104 19 61 | – – – – Rolled   |
| 1104 19 69 | – – – – Flaked   |
|            | – – – – Other:   |
| 1104 19 91 | – – – – Flaked rice  |
|            | – Other worked grains (for example, hulled, pearled, sliced or kibbled):   |
| 1104 22    | – – Of oats  |
| 1104 23    | – – Of maize (corn):   |
| 1104 23 30 | – – – Pearled  |
| 1104 23 90 | – – – Not otherwise worked than kibbled  |
| 1104 29    | – – Of other cereals:  |
|            | – – – Of barley:   |

| CN code       | Description   |
|---------------|---|
| 1104 29 01    | - - - - Hulled (shelled or husked)                                    |
| 1104 29 03    | - - - - Hulled and sliced or kibbled ('Grütze' or 'grutten')          |
| 1104 29 05    | - - - - Pearled   |
| 1104 29 07    | - - - - Not otherwise worked than kibbled                             |
| 1104 29 09    | - - - - Other   |
|               | - - - - Other:  |
|               | - - - - Hulled (shelled or husked), whether or not sliced or kibbled: |
| 1104 29 11    | - - - - - Of wheat  |
| 1104 29 18    | - - - - - Other   |
| 1104 29 30    | - - - - Pearled:  |
| ex 1104 29 30 | - - - - - Of wheat  |
| ex 1104 29 30 | - - - - - Of rye  |
|               | - - - - Not otherwise worked than kibbled:                            |
| 1104 29 51    | - - - - - Of wheat  |
| 1104 29 55    | - - - - - Of rye  |
| 1104 29 59    | - - - - - Other   |
|               | - - - - Other:  |
| 1104 29 81    | - - - - - Of wheat  |
| 1104 29 85    | - - - - - Of rye  |



| CN code    | Description  |
|------------|--|
| 1104 30    | - Germ of cereals, whole, rolled, flaked or ground:  |
| 1104 30 10 | - - Of wheat   |
| 1105       | Flour, meal, powder, flakes, granules and pellets of potatoes  |
| 1106       | Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 |
| 1107       | Malt, whether or not roasted   |
| 1108       | Starches; inulin:  |
|            | - Starches:  |
| 1108 19    | - - Other starches:  |
| 1108 19 10 | - - - Rice starch  |
| 1108 20 00 | - Inulin   |
| 1109 00 00 | Wheat gluten, whether or not dried   |
| 1201 00    | Soya beans, whether or not broken  |
| 1202       | Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:   |
| 1202 10    | - In shell:  |
| 1202 10 10 | - - For sowing   |
| 1203 00 00 | Copra  |
| 1204 00    | Linseed, whether or not broken   |
| 1205       | Rape or colza seeds, whether or not broken   |

| CN code       | Description  |
|---------------|--|
| 1206 00       | Sunflower seeds, whether or not broken   |
| 1207          | Other oil seeds and oleaginous fruits, whether or not broken   |
| 1208          | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard  |
| 1209          | Seeds, fruit and spores, of a kind used for sowing   |
| 1210          | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin  |
| 1211          | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:  |
| 1211 90       | – Other:   |
| 1211 90 85    | – – Other:   |
| ex 1211 90 85 | – – – Other, excluding liquorice roots   |
| 1212          | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included: |
|               | – Other:   |
| 1212 91       | – – Sugar beet   |
| 1212 99       | – – Other  |
| 1213 00 00    | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets  |
| 1214          | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets   |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)  |
| 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:   |

| CN code    | Description  |
|------------|--|
|            | – Vegetable saps and extracts:   |
| 1302 11 00 | – – Opium  |
| 1302 19    | – – Other  |
|            | – Mucilages and thickeners, whether or not modified, derived from vegetable products:                              |
| 1302 32    | – – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: |
| 1302 32 90 | – – – Of guar seeds  |
| 1302 39 00 | – – Other  |
| 1501 00    | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:                                 |
|            | – Pig fat (including lard):  |
| 1501 00 11 | – – For industrial uses other than the manufacture of foodstuffs for human consumption                             |
| 1501 00 90 | – Poultry fat  |
| 1502 00    | Fats of bovine animals, sheep or goats, other than those of heading 1503   |
| 1503 00    | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared        |
| 1504       | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified  |
| 1507       | Soya-bean oil and its fractions, whether or not refined, but not chemically modified                               |
| 1508       | Groundnut oil and its fractions, whether or not refined, but not chemically modified:                              |
| 1508 10    | – Crude oil:   |
| 1508 10 10 | – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption                |

| CN code       | Description  |
|---------------|--|
| 1508 90       | – Other:   |
| 1508 90 10    | – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption                                  |
| 1511          | Palm oil and its fractions, whether or not refined, but not chemically modified  |
| 1512          | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified              |
| 1513          | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified               |
| 1514          | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified                                |
| 1515          | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified: |
|               | – Linseed oil and its fractions:   |
| 1515 11 00    | – – Crude oil  |
| 1515 19       | – – Other  |
|               | – Maize (corn) oil and its fractions:  |
| 1515 21       | – – Crude oil  |
| 1515 29       | – – Other  |
| 1515 30       | – Castor oil and its fractions   |
| 1515 50       | – Sesame oil and its fractions   |
| 1515 90       | – Other:   |
| 1515 90 11    | – – Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:   |
| ex 1515 90 11 | – – – Tung oil and its fractions   |

| CN code    | Description   |
|------------|---|
|            | -- Tobacco-seed oil and its fractions:  |
|            | --- Crude oil:  |
| 1515 90 21 | ---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption  |
| 1515 90 29 | ---- Other  |
|            | --- Other:  |
| 1515 90 31 | ---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption  |
| 1515 90 39 | ---- Other  |
|            | -- Other oils and their fractions:  |
|            | --- Crude oils:   |
| 1515 90 40 | ---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption  |
|            | ---- Other:   |
| 1515 90 51 | ----- Solid, in immediate packings of a net content not exceeding 1 kg  |
| 1515 90 59 | ----- Solid, other; fluid   |
|            | --- Other:  |
| 1515 90 60 | ---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption  |
|            | ---- Other:   |
| 1515 90 91 | ----- Solid, in immediate packings of a net content not exceeding 1 kg  |
| 1515 90 99 | ----- Solid, other; fluid   |
| 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: |

| CN code    | Description   |
|------------|---|
| 1516 10    | - Animal fats and oils and their fractions  |
| 1516 20    | - Vegetable fats and oils and their fractions:  |
|            | - - Other:  |
| 1516 20 91 | - - - In immediate packings of a net content not exceeding 1 kg   |
|            | - - - Other:  |
| 1516 20 95 | - - - - Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption  |
|            | - - - - Other:  |
| 1516 20 96 | - - - - - Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils   |
| 1516 20 98 | - - - - - Other   |
| 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:  |
| 1517 10    | - Margarine, excluding liquid margarine:  |
| 1517 10 90 | - - Other   |
| 1517 90    | - Other:  |
|            | - - Other:  |
| 1517 90 91 | - - - Fixed vegetable oils, fluid, mixed  |
| 1517 90 99 | - - - Other   |
| 1518 00    | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: |

| CN code    | Description  |
|------------|--|
|            | – Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption: |
| 1518 00 31 | – – Crude  |
| 1518 00 39 | – – Other  |
| 1522 00    | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:  |
|            | – Residues resulting from the treatment of fatty substances or animal or vegetable waxes:  |
|            | – – Containing oil having the characteristics of olive oil:  |
| 1522 00 31 | – – – Soapstocks   |
| 1602       | Other prepared or preserved meat, meat offal or blood:   |
|            | – Of swine:  |
| 1602 49    | – – Other, including mixtures:   |
|            | – – – Of domestic swine:   |
|            | – – – – Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin:                     |
| 1602 49 11 | – – – – – Loins (excluding collars) and cuts thereof, including mixtures of loins or hams  |
| 1602 49 15 | – – – – – Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof   |
| 1602 49 50 | – – – – – Containing by weight less than 40% of meat or meat offal, of any kind, including fats of any kind or origin                  |
| 1602 50    | – Of bovine animals:   |
| 1602 50 10 | – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal  |
| 1602 90    | – Other, including preparations of blood of any animal:  |

| CN code    | Description  |
|------------|--|
| 1602 90 10 | -- Preparations of blood of any animal   |
| 1603 00    | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates  |
| 1701       | Cane or beet sugar and chemically pure sucrose, in solid form:<br><br>-- Raw sugar not containing added flavouring or colouring matter:  |
| 1701 11    | -- Cane sugar  |
| 1701 12    | -- Beet sugar  |
| 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: |
| 1702 20    | -- Maple sugar and maple syrup:  |
| 1702 20 10 | -- Maple sugar in solid form, containing added flavouring or colouring matter  |
| 1702 30    | -- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose   |
| 1702 40    | -- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar   |
| 1702 60    | -- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar  |
| 1702 90    | -- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:   |
| 1702 90 30 | -- Isoglucose  |
| 1702 90 50 | -- Maltodextrine and maltodextrine syrup   |
| 1702 90 80 | -- Inulin syrup  |
| 1702 90 99 | -- Other   |



| CN code    | Description  |
|------------|--|
| 1703       | Molasses resulting from the extraction or refining of sugar  |
| 1802 00 00 | Cocoa shells, husks, skins and other cocoa waste   |
| 1902       | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |
| 1902 20    | – Stuffed pasta, whether or not cooked or otherwise prepared:  |
| 1902 20 30 | – – Containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin  |
| 2001       | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:   |
| 2001 90    | – Other:   |
| 2001 90 99 | – – Other  |
| 2003       | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid   |
| 2006 00    | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):  |
| 2006 00 10 | – Ginger   |
| 2008       | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:                |
|            | – Nuts, groundnuts and other seeds, whether or not mixed together:   |
| 2008 19    | – – Other, including mixtures:   |
|            | – – – In immediate packings of a net content not exceeding 1 kg:   |
| 2008 19 91 | – – – – Tropical nuts; mixtures containing by weight 50% or more of tropical nuts and tropical fruit   |
| 2008 20    | – Pineapples:  |
|            | – – Containing added spirit:   |

| CN code    | Description  |
|------------|--|
|            | <ul style="list-style-type: none"> <li>- - - In immediate packings of a net content exceeding 1 kg:</li> </ul>                             |
| 2008 20 11 | <ul style="list-style-type: none"> <li>- - - - With a sugar content exceeding 17% by weight</li> </ul>                                     |
|            | <ul style="list-style-type: none"> <li>- - - In immediate packings of a net content not exceeding 1 kg:</li> </ul>                         |
| 2008 20 31 | <ul style="list-style-type: none"> <li>- - - - With a sugar content exceeding 19% by weight</li> </ul>                                     |
| 2008 20 39 | <ul style="list-style-type: none"> <li>- - - - Other</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>- - Not containing added spirit:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>     |
| 2008 20 59 | <ul style="list-style-type: none"> <li>- - - - Other</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul> |
| 2008 20 79 | <ul style="list-style-type: none"> <li>- - - - Other</li> </ul>  |
| 2008 20 90 | <ul style="list-style-type: none"> <li>- - - Not containing added sugar</li> </ul>   |
| 2008 40    | <ul style="list-style-type: none"> <li>- Pears:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- - Not containing added spirit:</li> </ul>   |
| 2008 40 90 | <ul style="list-style-type: none"> <li>- - - Not containing added sugar</li> </ul>   |
| 2008 70    | <ul style="list-style-type: none"> <li>- Peaches, including nectarines:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- - Not containing added spirit:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- - - Not containing added sugar, in immediate packings of a net content:</li> </ul>                |
| 2008 70 98 | <ul style="list-style-type: none"> <li>- - - - Of less than 5 kg</li> </ul>  |
| 2008 80    | <ul style="list-style-type: none"> <li>- Strawberries:</li> </ul>  |

| CN code    | Description   |
|------------|---|
|            | <ul style="list-style-type: none"> <li>-- Containing added spirit:</li> </ul>   |
| 2008 80 90 | <ul style="list-style-type: none"> <li>--- Not containing added sugar</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>- Other, including mixtures other than those of subheading 2008 19:</li> </ul>   |
| 2008 92    | <ul style="list-style-type: none"> <li>-- Mixtures:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>--- Containing added spirit:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>---- With a sugar content exceeding 9% by weight:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>----- Other:</li> </ul>  |
| 2008 92 16 | <ul style="list-style-type: none"> <li>----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)</li> </ul> |
|            | <ul style="list-style-type: none"> <li>----- Other:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>----- Of an actual alcoholic strength by mass not exceeding 11,85% mas:</li> </ul>   |
| 2008 92 32 | <ul style="list-style-type: none"> <li>----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)</li> </ul> |
| 2008 92 34 | <ul style="list-style-type: none"> <li>----- Other</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>----- Other:</li> </ul>  |
| 2008 92 36 | <ul style="list-style-type: none"> <li>----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)</li> </ul> |
|            | <ul style="list-style-type: none"> <li>--- Not containing added spirit:</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>--- Containing added sugar:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>----- In immediate packings of a net content exceeding 1 kg:</li> </ul>  |
| 2008 92 51 | <ul style="list-style-type: none"> <li>----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)</li> </ul> |

| CN code    | Description   |
|------------|---|
|            | ----- Other:  |
|            | ----- Mixtures of fruit in which no single fruit exceeds 50% of the total weight of the fruits:                   |
| 2008 92 72 | ----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit) |
|            | ----- Other:  |
| 2008 92 76 | ----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit) |
| 2008 92 78 | ----- Other   |
|            | ---- Not containing added sugar, in immediate packings of a net content:  |
|            | ----- Of 5 kg or more:  |
| 2008 92 92 | ----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit) |
| 2008 92 93 | ----- Other   |
|            | ----- Of 4,5 kg or more but less than 5 kg:   |
| 2008 92 94 | ----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit) |
| 2008 92 96 | ----- Other   |
|            | ----- Of less than 4,5 kg:  |
| 2008 92 97 | ----- Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit) |
| 2008 99    | -- Other:   |
|            | --- Containing added spirit:  |

| CN code       | Description   |
|---------------|---|
|               | ----- Ginger:   |
| 2008 99 11    | ----- Of an actual alcoholic strength by mass not exceeding 11,85% mas  |
|               | ----- Other:  |
|               | ----- With a sugar content exceeding 9% by weight:  |
|               | ----- Of an actual alcoholic strength by mass not exceeding 11,85% mas:   |
| 2008 99 24    | ----- Tropical fruit:   |
| ex 2008 99 24 | ----- Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya |
|               | ----- Other:  |
| 2008 99 31    | ----- Tropical fruit  |
| 2008 99 34    | ----- Other   |
|               | ----- Other:  |
|               | ----- Of an actual alcoholic strength by mass not exceeding 11,85% mas:   |
| 2008 99 37    | ----- Other   |
|               | ----- Other:  |
| 2008 99 38    | ----- Tropical fruit  |
| 2008 99 40    | ----- Other   |
|               | ---- Not containing added spirit:   |
|               | ---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:   |
| 2008 99 41    | ----- Ginger  |

| CN code    | Description  |
|------------|--|
| 2008 99 46 | ----- Passion fruit, guavas and tamarinds  |
| 2008 99 47 | ----- Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodilla plums, carambola and pitahaya<br><br>----- Containing added sugar, in immediate packings of a net content not exceeding 1 kg: |
| 2008 99 51 | ----- Ginger   |
| 2008 99 61 | ----- Passion fruit and guavas   |
| 2008 99 62 | ----- Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya  |
| 2008 99 67 | ----- Other  |
| 2009       | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:<br><br>- Grapefruit (including pomelo) juice:   |
| 2009 29    | -- Other:<br><br>--- Of a Brix value exceeding 20 but not exceeding 67:  |
| 2009 29 91 | ----- Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30% by weight<br><br>- Juice of any other single citrus fruit:   |
| 2009 31    | -- Of a Brix value not exceeding 20:<br><br>--- Of a value exceeding € 30 per 100 kg net weight:   |
| 2009 31 11 | ----- Containing added sugar   |
| 2009 39    | -- Other:<br><br>--- Of a Brix value exceeding 67:   |

| CN code    | Description  |
|------------|--|
| 2009 39 11 | <p>----- Of a value not exceeding € 30 per 100 kg net weight</p> <p>----- Of a Brix value exceeding 20 but not exceeding 67:</p> <p>----- Of a value exceeding € 30 per 100 kg net weight:</p> |
| 2009 39 31 | ----- Containing added sugar   |
| 2009 39 39 | <p>----- Not containing added sugar</p> <p>----- Of a value not exceeding € 30 per 100 kg net weight:</p> <p>----- Lemon juice:</p>  |
| 2009 39 51 | ----- With an added sugar content exceeding 30% by weight  |
| 2009 39 55 | ----- With an added sugar content not exceeding 30% by weight  |
| 2009 39 59 | <p>----- Not containing added sugar</p> <p>----- Other citrus fruit juices:</p>  |
| 2009 39 91 | ----- With an added sugar content exceeding 30% by weight  |
| 2009 39 95 | <p>----- With an added sugar content not exceeding 30% by weight</p> <p>- Pineapple juice:</p>   |
| 2009 41    | -- Of a Brix value not exceeding 20:   |
| 2009 41 10 | <p>--- Of a value exceeding € 30 per 100 kg net weight, containing added sugar</p> <p>--- Other:</p>   |
| 2009 41 91 | ---- Containing added sugar  |
| 2009 49    | -- Other:  |

| CN code    | Description  |
|------------|--|
|            | <ul style="list-style-type: none"> <li>--- Of a Brix value exceeding 67:</li> </ul>  |
| 2009 49 11 | <ul style="list-style-type: none"> <li>---- Of a value not exceeding € 30 per 100 kg net weight</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>--- Of a Brix value exceeding 20 but not exceeding 67:</li> </ul>   |
| 2009 49 30 | <ul style="list-style-type: none"> <li>---- Of a value exceeding € 30 per 100 kg net weight, containing added sugar</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>---- Other:</li> </ul>  |
| 2009 49 91 | <ul style="list-style-type: none"> <li>----- With an added sugar content exceeding 30% by weight</li> </ul>  |
| 2009 49 93 | <ul style="list-style-type: none"> <li>----- With an added sugar content not exceeding 30% by weight</li> </ul>  |
| 2106       | Food preparations not elsewhere specified or included:   |
| 2106 90    | <ul style="list-style-type: none"> <li>- Other:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>-- Flavoured or coloured sugar syrups:</li> </ul>   |
| 2106 90 30 | <ul style="list-style-type: none"> <li>--- Isoglucose syrups</li> </ul>  |
|            | <ul style="list-style-type: none"> <li>--- Other:</li> </ul>   |
| 2106 90 51 | <ul style="list-style-type: none"> <li>---- Lactose syrup</li> </ul>   |
| 2106 90 55 | <ul style="list-style-type: none"> <li>---- Glucose syrup and maltodextrine syrup</li> </ul>   |
| 2106 90 59 | <ul style="list-style-type: none"> <li>---- Other</li> </ul>   |
| 2206 00    | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: |
| 2206 00 10 | <ul style="list-style-type: none"> <li>- Piquette</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>- Other:</li> </ul>   |
|            | <ul style="list-style-type: none"> <li>-- Sparkling:</li> </ul>  |



| CN code    | Description   |
|------------|---|
| 2206 00 31 | <ul style="list-style-type: none"> <li>– – – Cider and perry</li> <li>– – Still, in containers holding:</li> <li>– – – 2 litres or less:</li> </ul>   |
| 2206 00 51 | – – – – Cider and perry   |
| 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 10 00 | – Flours, meals and pellets, of meat or meat offal; greaves   |
| 2302       | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants   |
| 2303       | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets  |
| 2304 00 00 | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil   |
| 2306       | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305  |
| 2308 00    | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:  |
| 2308 00 40 | – Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes  |
| 2309       | Preparations of a kind used in animal feeding:  |
| 2309 10    | <ul style="list-style-type: none"> <li>– Dog or cat food, put up for retail sale:</li> <li>– – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:</li> <li>– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:</li> <li>– – – – Containing no starch or containing 10% or less by weight of starch:</li> </ul> |

| CN code    | Description  |
|------------|--|
| 2309 10 13 | ----- Containing not less than 10% but less than 50% by weight of milk products  |
| 2309 10 19 | ----- Containing not less than 75% by weight of milk products  |
|            | ----- Containing more than 10% but not more than 30% by weight of starch:  |
| 2309 10 33 | ----- Containing not less than 10% but less than 50% by weight of milk products  |
| 2309 10 39 | ----- Containing not less than 50% by weight of milk products  |
|            | ----- Containing more than 30% by weight of starch:  |
| 2309 10 53 | ----- Containing not less than 10% but less than 50% by weight of milk products  |
| 2309 10 70 | --- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products  |
| 2309 90    | - Other:   |
| 2309 90 10 | -- Fish or marine mammal solubles  |
| 2309 90 20 | -- Products referred to in additional note 5 to this chapter   |
|            | -- Other, including premixes:  |
|            | --- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products: |
|            | ---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:   |
|            | ----- Containing no starch or containing 10% or less by weight of starch:  |
| 2309 90 31 | ----- Containing no milk products or containing less than 10% by weight of such products   |
| 2309 90 33 | ----- Containing not less than 10% but less than 50% by weight of milk products  |
|            | ----- Containing more than 10% but not more than 30% by weight of starch:  |

| CN code    | Description   |
|------------|---|
| 2309 90 43 | ----- Containing not less than 10% but less than 50% by weight of milk products   |
| 2309 90 49 | ----- Containing not less than 50% by weight of milk products   |
|            | ---- Other:   |
|            | ---- Other:   |
| 2309 90 99 | ----- Other   |
| 2401       | Unmanufactured tobacco; tobacco refuse:   |
| 2401 10    | - Tobacco, not stemmed/stripped:  |
|            | -- Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco: |
| 2401 10 10 | --- Flue-cured Virginia type  |
| 2401 10 20 | --- Light air-cured Burley type (including Burley hybrids)  |
| 2401 10 30 | --- Light air-cured Maryland type   |
|            | --- Fire-cured tobacco:   |
| 2401 10 41 | ---- Kentucky type  |
| 2401 10 49 | ---- Other  |
|            | -- Other:   |
| 2401 10 50 | --- Light air-cured tobacco   |
| 2401 10 70 | --- Dark air-cured tobacco  |
| 2401 10 80 | --- Flue-cured tobacco  |
| 2401 10 90 | --- Other tobacco   |

| CN code    | Description  |
|------------|--|
| 2401 20    | – Tobacco, partly or wholly stemmed/stripped:<br><br>– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:  |
| 2401 20 10 | – – – Flue-cured Virginia type   |
| 2401 20 20 | – – – Light air-cured Burley type (including Burley hybrids)   |
| 2401 20 30 | – – – Light air-cured Maryland type<br><br>– – – Fire-cured tobacco:   |
| 2401 20 41 | – – – – Kentucky type  |
| 2401 20 49 | – – – – Other<br><br>– – Other:  |
| 2401 20 50 | – – – – Light air-cured tobacco  |
| 2401 20 70 | – – – – Dark air-cured tobacco   |
| 2401 20 80 | – – – – Flue-cured tobacco   |
| 2401 20 90 | – – – – Other tobacco  |
| 2401 30 00 | – Tobacco refuse   |
| 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:<br><br>– Essential oils of citrus fruit: |
| 3301 12    | – – Of orange  |
| 3301 13    | – – Of lemon   |

| CN code    | Description  |
|------------|--|
| 3301 19    | -- Other   |
|            | - Essential oils other than those of citrus fruit:   |
| 3301 24    | -- Of peppermint ( <i>Mentha piperita</i> )  |
| 3301 25    | -- Of other mints  |
| 3301 29    | -- Other   |
| 3301 30 00 | - Resinoids  |
| 3302       | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: |
| 3302 10    | - Of a kind used in the food or drink industries:  |
|            | -- Of a kind used in the drink industries:   |
| 3302 10 40 | --- Other  |
| 3302 10 90 | -- Of a kind used in the food industries   |
| 3501       | Casein, caseinates and other casein derivatives; casein glues:   |
| 3501 90    | - Other:   |
| 3501 90 10 | -- Casein glues  |
| 3502       | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives  |
| 3503 00    | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501   |
| 3504 00 00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed   |

| CN code    | Description   |
|------------|---|
| 3505       | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:  |
| 3505 10    | – Dextrins and other modified starches:   |
|            | – – Other modified starches:  |
| 3505 10 50 | – – – Starches, esterified or etherified  |
| 4101       | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split                       |
| 4102       | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter   |
| 4103       | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter |
| 4301       | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103  |
| 5001 00 00 | Silkworm cocoons suitable for reeling   |
| 5002 00 00 | Raw silk (not thrown)   |
| 5003 00 00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)   |
| 5101       | Wool, not carded or combed  |
| 5102       | Fine or coarse animal hair, not carded or combed  |
| 5103       | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock  |
| 5201 00    | Cotton, not carded or combed  |
| 5202       | Cotton waste (including yarn waste and garnetted stock)   |

| CN code    | Description   |
|------------|---|
| 5203 00 00 | Cotton, carded or combed  |
| 5301       | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)  |
| 5302       | True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) |

## ANNEX III

### ALBANIAN TARIFF CONCESSIONS FOR AGRICULTURAL PRIMARY PRODUCTS ORIGINATING IN THE COMMUNITY

(referred to in Article 27(3)(b))

Customs duties for the products listed in this Annex will be reduced and eliminated in accordance with the following timetable:

- on 1 January 2007, the import duty will be reduced to 80% of the basic duty;
- on 1 January 2008, the import duty will be reduced to 60% of the basic duty;
- on 1 January 2009, the import duty will be reduced to 40% of the basic duty;
- on 1 January 2010, the import duty will be reduced to 0% of the basic duty.

| CN code    | Description   |
|------------|---|
| 0101       | Live horses, asses, mules and hinnies:  |
| 0101 90    | – Other   |
| 0206       | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: |
| 0206 10    | – Of bovine animals, fresh or chilled:  |
|            | – – Other:  |
| 0206 10 91 | – – – Livers  |
| 0206 10 95 | – – – Thick skirt and thin skirt  |
| 0206 10 99 | – – – Other   |
|            | – Of bovine animals, frozen:  |
| 0206 21 00 | – – Tongues   |
| 0206 22 00 | – – Livers  |



| CN code    | Description   |
|------------|---|
| 0206 29    | -- Other:   |
|            | --- Other:  |
| 0206 29 91 | ---- Thick skirt and thin skirt   |
| 0206 29 99 | ---- Other<br>- Of swine, frozen:   |
| 0206 49    | -- Other  |
| 0206 80    | - Other, fresh or chilled:<br><br>-- Other:   |
| 0206 80 91 | --- Of horses, asses, mules and hinnies   |
| 0206 80 99 | --- Of sheep and goats  |
| 0206 90    | - Other, frozen:<br><br>-- Other:   |
| 0206 90 91 | --- Of horses, asses, mules and hinnies   |
| 0206 90 99 | --- Of sheep and goats  |
| 0208       | Other meat and edible meat offal, fresh, chilled or frozen:   |
| 0208 10    | - Of rabbits or hares   |
| 0208 40    | - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ): |
| 0208 40 10 | -- Whale meat   |
| 0208 90    | - Other   |

| CN code    | Description  |
|------------|--|
| 0209 00    | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked  |
| 0403       | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:  |
| 0403 90    | <ul style="list-style-type: none"> <li>- Other:</li> <li>- - Not flavoured nor containing added fruit, nuts or cocoa:</li> <li>- - - In powder, granules or other solid forms:</li> <li>- - - - Not containing added sugar or other sweetening matter, of a fat content, by weight:</li> </ul> |
| 0403 90 11 | - - - - - Not exceeding 1,5%   |
| 0403 90 13 | - - - - - Exceeding 1,5% but not exceeding 27%   |
| 0403 90 19 | - - - - - Exceeding 27%  |
|            | <ul style="list-style-type: none"> <li>- - - - Other, of a fat content, by weight:</li> </ul>  |
| 0403 90 31 | - - - - - Not exceeding 1,5%   |
| 0403 90 33 | - - - - - Exceeding 1,5% but not exceeding 27%   |
| 0403 90 39 | - - - - - Exceeding 27%  |
|            | <ul style="list-style-type: none"> <li>- - - Other:</li> <li>- - - - Not containing added sugar or other sweetening matter, of a fat content, by weight:</li> </ul>  |
| 0403 90 51 | - - - - - Not exceeding 3%   |
| 0403 90 53 | - - - - - Exceeding 3% but not exceeding 6%  |
| 0403 90 59 | - - - - - Exceeding 6%   |

| CN code    | Description  |
|------------|--|
| 0403 90 61 | - - - - Other, of a fat content, by weight:<br>- - - - - Not exceeding 3%  |
| 0403 90 63 | - - - - - Exceeding 3% but not exceeding 6%  |
| 0403 90 69 | - - - - - Exceeding 6%   |
| 0404       | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:<br><br>0404 10 - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:<br><br>- - In powder, granules or other solid forms:<br><br>- - - Other, of a protein content (nitrogen content $\times$ 6,38), by weight:<br><br>- - - - Not exceeding 15%, and of a fat content, by weight:<br><br>0404 10 26 - - - - - Not exceeding 1,5%<br><br>0404 10 28 - - - - - Exceeding 1,5% but not exceeding 27%<br><br>0404 10 32 - - - - - Exceeding 27%<br><br>- - - - Exceeding 15%, and of a fat content, by weight:<br><br>0404 10 34 - - - - - Not exceeding 1,5%<br><br>0404 10 36 - - - - - Exceeding 1,5% but not exceeding 27%<br><br>0404 10 38 - - - - - Exceeding 27%<br><br>- - Other:<br><br>- - - Not containing added sugar or other sweetening matter, of a protein content (nitrogen content $\times$ 6,38), by weight: |

| CN code    | Description   |
|------------|---|
|            | ----- Not exceeding 15%, and of a fat content, by weight:             |
| 0404 10 48 | ----- Not exceeding 1,5%  |
| 0404 10 52 | ----- Exceeding 1,5% but not exceeding 27%                            |
| 0404 10 54 | ----- Exceeding 27%   |
|            | ----- Exceeding 15%, and of a fat content, by weight:                 |
| 0404 10 56 | ----- Not exceeding 1,5%  |
| 0404 10 58 | ----- Exceeding 1,5% but not exceeding 27%                            |
| 0404 10 62 | ----- Exceeding 27%   |
|            | --- Other, of a protein content (nitrogen content × 6,38), by weight: |
|            | ----- Not exceeding 15%, and of a fat content, by weight:             |
| 0404 10 72 | ----- Not exceeding 1,5%  |
| 0404 10 74 | ----- Exceeding 1,5% but not exceeding 27%                            |
| 0404 10 76 | ----- Exceeding 27%   |
|            | ----- Exceeding 15%, and of a fat content, by weight:                 |
| 0404 10 78 | ----- Not exceeding 1,5%  |
| 0404 10 82 | ----- Exceeding 1,5% but not exceeding 27%                            |
| 0404 10 84 | ----- Exceeding 27%   |
| 0404 90    | - Other   |
| 0405       | Butter and other fats and oils derived from milk; dairy spreads:      |

| CN code    | Description  |
|------------|--|
| 0405 20    | – Dairy spreads:   |
| 0405 20 90 | – – Of a fat content, by weight, of more than 75% but less than 80%                                      |
| 0405 90    | – Other  |
| 0406       | Cheese and curd:   |
| 0406 10    | – Fresh (unripened or uncured) cheese, including whey cheese, and curd                                   |
| 0406 20    | – Grated or powdered cheese, of all kinds  |
| 0406 30    | – Processed cheese, not grated or powdered   |
| 0406 40    | – Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>         |
| 0406 90    | – Other cheese:  |
| 0406 90 01 | – – For processing   |
|            | – – Other:   |
| 0406 90 13 | – – – Emmentaler   |
| 0406 90 15 | – – – Gruyère, Sbrinz  |
| 0406 90 17 | – – – Bergkäse, Appenzell  |
| 0406 90 18 | – – – Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine   |
| 0406 90 19 | – – – Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs |
| 0406 90 21 | – – – Cheddar  |
| 0406 90 23 | – – – Edam   |
| 0406 90 25 | – – – Tilsit   |

| CN code    | Description  |
|------------|--|
| 0406 90 27 | - - - Butterkäse   |
| 0406 90 29 | - - - Kashkaval  |
| 0406 90 35 | - - - Kefalo-Tyri  |
| 0406 90 37 | - - - Finlandia  |
| 0406 90 39 | - - - Jarlsberg  |
|            | - - - Other:   |
| 0406 90 50 | - - - - Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles |
|            | - - - - Other:   |
|            | - - - - - Of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter:  |
|            | - - - - - Not exceeding 47%:   |
| 0406 90 61 | - - - - - Grana Padano, Parmigiano Reggiano  |
| 0406 90 69 | - - - - - Other  |
|            | - - - - - Exceeding 47% but not exceeding 72%:   |
| 0406 90 73 | - - - - - Provolone  |
| 0406 90 75 | - - - - - Asiago, Caciocavallo, Montasio, Ragusano   |
| 0406 90 76 | - - - - - Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø  |
| 0406 90 78 | - - - - - Gouda  |
| 0406 90 79 | - - - - - Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio  |

| CN code       | Description   |
|---------------|---|
| 0406 90 81    | ----- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey  |
| 0406 90 82    | ----- Camembert   |
| 0406 90 84    | ----- Brie  |
| 0406 90 85    | ----- Kefalograviera, Kasseri   |
|               | ----- Other cheese, of a water content, by weight, in the non-fatty matter:   |
| 0406 90 86    | ----- Exceeding 47% but not exceeding 52%   |
| 0406 90 87    | ----- Exceeding 52% but not exceeding 62%   |
| 0406 90 88    | ----- Exceeding 62% but not exceeding 72%   |
| 0406 90 93    | ----- Exceeding 72%   |
| 0406 90 99    | ----- Other   |
| 0408          | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter |
| 0511          | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:   |
| 0511 10 00    | - Bovine semen  |
|               | - Other:  |
| 0511 99       | -- Other:   |
| 0511 99 10    | --- Sinews or tendons; parings and similar waste of raw hides or skins  |
| 0511 99 85    | --- Other:  |
| ex 0511 99 85 | ---- Other than horsehair and horsehair waste, whether or not put up as a layer with or without supporting material   |

| CN code       | Description  |
|---------------|--|
| 0603          | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared  |
| 0604          | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: |
| 0604 10       | – Mosses and lichens:  |
| 0604 10 10    | – – Reindeer moss  |
|               | – Other:   |
| 0604 91       | – – Fresh:   |
| 0604 91 40    | – – – Conifer branches:  |
| ex 0604 91 40 | – – – – Of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs ( <i>Abies procera</i> Rehd.)  |
| 0701          | Potatoes, fresh or chilled:  |
| 0701 90       | – Other:   |
| 0701 90 10    | – – For the manufacture of starch  |
|               | – – Other:   |
| 0701 90 90    | – – – Other  |
| 0703          | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:   |
| 0703 10       | – Onions and shallots:   |
| 0703 10 90    | – – Shallots   |
| 0703 90 00    | – Leeks and other alliaceous vegetables  |
| 0705          | Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled:  |



| CN code  | Description   |
|--|---|
| 0705 11 00<br><br>0705 19 00<br><br>0705 29 00             | – Lettuce:<br>– – Cabbage lettuce (head lettuce)<br>– – Other<br>– Chicory:<br>– – Other  |
| 0706<br><br>0706 90<br><br>0706 90 10<br><br>0706 90 90    | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:<br>– Other:<br>– – Celeriac (rooted celery or German celery)<br>– – Other |
| 0707 00<br><br>0707 00 90                                  | Cucumbers and gherkins, fresh or chilled:<br>– Gherkins   |
| 0708<br><br>0708 10 00<br><br>0708 90 00                   | Leguminous vegetables, shelled or unshelled, fresh or chilled:<br>– Peas ( <i>Pisum sativum</i> )<br>– Other leguminous vegetables  |
| 0709<br><br>0709 20 00<br><br>0709 30 00<br><br>0709 40 00 | Other vegetables, fresh or chilled:<br>– Asparagus<br>– Aubergines (eggplants)<br>– Celery other than celeriac<br>– Mushrooms and truffles:   |

| CN code    | Description  |
|------------|--|
| 0709 59    | -- Other:  |
| 0709 59 50 | --- Truffles   |
| 0709 60    | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>   |
| 0709 70 00 | - Spinach, New Zealand spinach and orache spinach (garden spinach)   |
| 0709 90    | - Other  |
| 0710       | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:   |
| 0710 10 00 | - Potatoes   |
|            | - Leguminous vegetables, shelled or unshelled:   |
| 0710 21 00 | -- Peas ( <i>Pisum sativum</i> )   |
| 0710 22 00 | -- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)   |
| 0710 29 00 | -- Other   |
| 0710 30 00 | - Spinach, New Zealand spinach and orache spinach (garden spinach)   |
| 0710 80    | - Other vegetables   |
| 0710 90 00 | - Mixtures of vegetables   |
| 0711       | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |
| 0711 20    | - Olives   |
| 0711 40 00 | - Cucumbers and gherkins   |
|            | - Mushrooms and truffles:  |
| 0711 59 00 | -- Other   |

| CN code    | Description  |
|------------|--|
| 0711 90    | – Other vegetables; mixtures of vegetables:<br><br>– – Vegetables:                       |
| 0711 90 70 | – – – Capers   |
| 0711 90 90 | – – Mixtures of vegetables   |
| 0712       | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:     |
| 0712 20 00 | – Onions   |
| 0712 90    | – Other vegetables; mixtures of vegetables   |
| 0713       | Dried leguminous vegetables, shelled, whether or not skinned or split:                   |
| 0713 10    | – Peas ( <i>Pisum sativum</i> ):   |
| 0713 10 90 | – – Other  |
| 0713 20 00 | – Chickpeas (garbanzos)  |
|            | – Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):                                     |
| 0713 32 00 | – – Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )              |
| 0713 33    | – – Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):               |
| 0713 33 90 | – – – Other  |
| 0713 39 00 | – – Other  |
| 0801       | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: |
|            | – Coconuts:  |
| 0801 11 00 | – – Desiccated   |

| CN code    | Description   |
|------------|---|
| 0801 19 00 | <ul style="list-style-type: none"> <li>- - Other</li> <li>- Brazil nuts:</li> </ul>   |
| 0801 21 00 | <ul style="list-style-type: none"> <li>- - In shell</li> <li>- Cashew nuts:</li> </ul>  |
| 0801 31 00 | <ul style="list-style-type: none"> <li>- - In shell</li> </ul>  |
| 0802       | <p>Other nuts, fresh or dried, whether or not shelled or peeled:</p> <ul style="list-style-type: none"> <li>- Hazelnuts or filberts (<i>Corylus</i> spp.):</li> </ul> |
| 0802 21 00 | <ul style="list-style-type: none"> <li>- - In shell</li> </ul>  |
| 0802 22 00 | <ul style="list-style-type: none"> <li>- - Shelled</li> </ul>   |
| 0802 40 00 | <ul style="list-style-type: none"> <li>- Chestnuts (<i>Castanea</i> spp.)</li> </ul>  |
| 0802 50 00 | <ul style="list-style-type: none"> <li>- Pistachios</li> </ul>  |
| 0802 90    | <ul style="list-style-type: none"> <li>- Other:</li> </ul>  |
| 0802 90 85 | <ul style="list-style-type: none"> <li>- - Other</li> </ul>   |
| 0803 00    | <p>Bananas, including plantains, fresh or dried:</p> <ul style="list-style-type: none"> <li>- Fresh:</li> </ul>   |
| 0803 00 11 | <ul style="list-style-type: none"> <li>- - Plantains</li> </ul>   |
| 0803 00 19 | <ul style="list-style-type: none"> <li>- - Other</li> </ul>   |
| 0804       | <p>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</p>  |
| 0804 20    | <ul style="list-style-type: none"> <li>- Figs:</li> </ul>   |

| CN code    | Description   |
|------------|---|
| 0804 20 10 | -- Fresh  |
| 0804 30 00 | - Pineapples  |
| 0804 50 00 | - Guavas, mangoes and mangosteens   |
| 0805       | Citrus fruit, fresh or dried:   |
| 0805 10    | - Oranges   |
| 0805 20    | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids                           |
| 0805 50    | - Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) |
| 0806       | Grapes, fresh or dried:   |
| 0806 10    | - Fresh:  |
| 0806 10 10 | -- Table grapes   |
| 0807       | Melons (including watermelons) and papaws (papayas), fresh:   |
| 0807 20 00 | - Papaws (papayas)  |
| 0808       | Apples, pears and quinces, fresh  |
| 0809       | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:   |
| 0810       | Other fruit, fresh:   |
| 0810 20    | - Raspberries, blackberries, mulberries and loganberries  |
| 0810 40    | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :  |
| 0810 40 30 | -- Fruit of the species <i>Vaccinium myrtillus</i>  |
| 0810 40 50 | -- Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>  |

| CN code    | Description   |
|------------|---|
| 0810 40 90 | -- Other  |
| 0810 50 00 | - Kiwifruit   |
| 0810 90    | - Other:  |
| 0810 90 30 | -- Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums  |
| 0810 90 40 | -- Passion fruit, carambola and pitahaya  |
| 0810 90 50 | -- Black-, white- or redcurrants and gooseberries:  |
| 0810 90 50 | --- Blackcurrants   |
| 0810 90 70 | --- Other   |
| 0810 90 95 | -- Other  |
| 0811       | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: |
| 0811 10    | - Strawberries  |
| 0811 20    | - Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:  |
| 0811 20    | -- Other:   |
| 0811 20 31 | --- Raspberries   |
| 0811 20 51 | --- Redcurrants   |
| 0811 20 59 | --- Blackberries and mulberries   |
| 0811 20 90 | --- Other   |
| 0811 90    | - Other:  |
| 0811 90    | -- Containing added sugar or other sweetening matter:   |

| CN code    | Description   |
|------------|---|
| 0811 90 19 | --- With a sugar content exceeding 13% by weight:<br>---- Other   |
|            | --- Other:  |
| 0811 90 39 | ---- Other  |
|            | -- Other:   |
| 0811 90 50 | --- Fruit of the species <i>Vaccinium myrtillus</i>   |
| 0811 90 70 | --- Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>   |
|            | --- Cherries:   |
| 0811 90 75 | ---- Sour cherries ( <i>Prunus cerasus</i> )  |
| 0811 90 80 | ---- Other  |
| 0811 90 85 | --- Tropical fruit and tropical nuts  |
| 0811 90 95 | --- Other   |
| 0812       | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |
| 0812 10 00 | - Cherries  |
| 0812 90    | - Other:  |
| 0812 90 20 | -- Oranges  |
| 0812 90 98 | -- Other  |
| 0813       | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:   |
| 0813 10 00 | - Apricots  |

| CN code    | Description  |
|------------|--|
| 0813 20 00 | – Prunes   |
| 0813 30 00 | – Apples   |
| 0813 40    | – Other fruit  |
| 0813 50    | <p>– Mixtures of nuts or dried fruits of this chapter:</p> <p>– – Mixtures of dried fruit, other than that of headings 0801 to 0806:</p> <p>– – – Not containing prunes:</p> |
| 0813 50 12 | – – – – Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya  |
| 0813 50 15 | – – – – Other  |
| 0813 50 99 | – – Other mixtures:  |
| 0901       | <p>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</p> <p>– Coffee, not roasted:</p>        |
| 0901 11 00 | – – Not decaffeinated  |
| 0901 12 00 | – – Decaffeinated  |
| 0901 21 00 | – – Not decaffeinated  |
| 0901 22 00 | – – Decaffeinated  |
| 0901 90    | – Other:   |



| CN code    | Description  |
|------------|--|
| 0901 90 90 | -- Coffee substitutes containing coffee  |
| 0904       | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : |
| 0904 20    | -- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:                                |
|            | -- Neither crushed nor ground:   |
| 0904 20 30 | --- Other  |
| 0909       | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries   |
| 0910       | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices   |
| 1102       | Cereal flours other than of wheat or meslin:   |
| 1102 10 00 | -- Rye flour   |
| 1102 20    | -- Maize (corn) flour  |
| 1102 90    | -- Other:  |
| 1102 90 10 | --- Barley flour   |
| 1102 90 50 | --- Rice flour   |
| 1102 90 90 | --- Other  |
| 1103       | Cereal groats, meal and pellets:   |
|            | -- Groats and meal:  |
| 1103 11    | --- Of wheat   |
| 1103 13    | --- Of maize (corn)  |

| CN code       | Description  |
|---------------|--|
| 1103 19       | -- Of other cereals:   |
| 1103 19 90    | --- Other  |
| 1104          | <p>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:</p> <p>-- Rolled or flaked grains:</p> |
| 1104 12       | -- Of oats:  |
| 1104 12 90    | --- Flaked   |
| 1104 19       | -- Of other cereals:   |
| 1104 19 10    | --- Of wheat   |
| 1104 19 50    | --- Of maize   |
| 1104 19 99    | --- Other:<br>---- Other   |
| 1104 19 99    | ---- Other<br>-- Other worked grains (for example, hulled, pearled, sliced or kibbled):  |
| 1104 23       | -- Of maize (corn):  |
| 1104 23 10    | --- Hulled (shelled or husked), whether or not sliced or kibbled   |
| 1104 23 99    | --- Other  |
| 1104 29       | -- Of other cereals:   |
| 1104 29 30    | --- Other:   |
| 1104 29 30    | ---- Pearled:  |
| ex 1104 29 30 | ---- Other than of wheat or of rye   |

| CN code    | Description  |
|------------|--|
| 1104 29 89 | - - - - Other:<br>- - - - - Other  |
| 1104 30    | - Germ of cereals, whole, rolled, flaked or ground:  |
| 1104 30 90 | - - Of other cereals   |
| 1108       | Starches; inulin:<br><br>- Starches:<br><br>1108 11 00 - - Wheat starch<br><br>1108 12 00 - - Maize (corn) starch<br><br>1108 13 00 - - Potato starch<br><br>1108 14 00 - - Manioc (cassava) starch<br><br>1108 19 - - Other starches:<br><br>1108 19 90 - - - Other |
| 1202       | Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:   |
| 1202 10    | - In shell:  |
| 1202 10 90 | - - Other  |
| 1202 20 00 | - Shelled, whether or not broken   |
| 1211       | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:  |
| 1211 20 00 | - Ginseng roots  |

| CN code   | Description   |
|---|---|
| 1211 30 00<br><br>1211 40 00<br><br>1211 90<br><br>1211 90 85<br><br>ex 1211 90 85    | – Coca leaf<br><br>– Poppy straw<br><br>– Other:<br><br>– – Other:<br><br>– – – Liquorice roots   |
| 1501 00<br><br><br><br>1501 00 19   | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:<br><br>– Pig fat (including lard):<br><br>– – Other  |
| 1508<br><br>1508 10<br><br>1508 10 90<br><br>1508 90<br><br>1508 90 90<br><br>1510 00 | Groundnut oil and its fractions, whether or not refined, but not chemically modified:<br><br>– Crude oil:<br><br>– – Other<br><br>– Other:<br><br>– – Other<br><br>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 |
| 1522 00<br><br><br><br><br><br><br><br><br><br>1522 00 39                             | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:<br><br>– Residues resulting from the treatment of fatty substances or animal or vegetable waxes:<br><br>– – Containing oil having the characteristics of olive oil:<br><br>– – – Other  |

| CN code    | Description   |
|------------|---|
| 1522 00 91 | -- -- Other:<br>-- -- -- Oil foots and dregs; soapstocks  |
| 1522 00 99 | -- -- -- Other  |
| 1602       | Other prepared or preserved meat, meat offal or blood:<br><br>1602 10 00 -- Homogenised preparations<br><br>-- Of poultry of heading 0105:<br><br>1602 31 -- -- Of turkeys:<br><br>-- -- -- Containing 57% or more by weight of poultry meat or offal:<br><br>1602 31 11 -- -- -- Containing exclusively uncooked turkey meat<br><br>1602 31 19 -- -- -- Other<br><br>1602 31 90 -- -- -- Other<br><br>1602 32 -- -- Of fowls of the species <i>Gallus domesticus</i> :<br><br>-- -- -- Containing 57% or more by weight of poultry meat or offal:<br><br>1602 32 11 -- -- -- Uncooked<br><br>1602 32 19 -- -- -- Other<br><br>1602 32 90 -- -- -- Other<br><br>1602 39 -- -- Other:<br><br>-- -- -- Containing 57% or more by weight of poultry meat or offal:<br><br>1602 39 21 -- -- -- Uncooked |

| CN code    | Description  |
|------------|--|
| 1602 39 29 | - - - - Other  |
| 1602 39 80 | - - - Other<br>- Of swine:   |
| 1602 41    | - - Hams and cuts thereof  |
| 1602 42    | - - Shoulders and cuts thereof   |
| 1602 49    | - - Other, including mixtures:<br><br>- - - Of domestic swine:<br><br>- - - - Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin: |
| 1602 49 13 | - - - - Collars and cuts thereof, including mixtures of collars and shoulders  |
| 1602 49 19 | - - - - Other  |
| 1602 49 90 | - - - Other  |
| 1602 50    | - Of bovine animals:<br><br>- - Other:<br><br>- - - In airtight containers:  |
| 1602 50 31 | - - - - Corned beef  |
| 1602 50 39 | - - - - Other  |
| 1602 50 80 | - - - Other  |
| 1602 90    | - Other, including preparations of blood of any animal:<br><br>- - Other:  |

| CN code    | Description   |
|------------|---|
| 1602 90 31 | - - - Of game or rabbit   |
| 1602 90 41 | - - - Of reindeer<br><br>- - - Other:   |
| 1602 90 51 | - - - - Containing meat or meat offal of domestic swine<br><br>- - - - Other:<br><br>- - - - - Containing bovine meat or offal:   |
| 1602 90 61 | - - - - - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal<br><br>- - - - - Other:<br><br>- - - - - Of sheep or goats:<br><br>- - - - - - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal: |
| 1602 90 72 | - - - - - - Of sheep  |
| 1602 90 74 | - - - - - - Of goats<br><br>- - - - - Other:  |
| 1602 90 76 | - - - - - - Of sheep  |
| 1602 90 78 | - - - - - - Of goats  |
| 1701       | Cane or beet sugar and chemically pure sucrose, in solid form:<br><br>- Other:  |
| 1701 91 00 | - - Containing added flavouring or colouring matter   |
| 1701 99    | - - Other   |

| CN code    | Description  |
|------------|--|
| 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:<br><br>– Lactose and lactose syrup: |
| 1702 11 00 | – – Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter   |
| 1702 19 00 | – – Other  |
| 1702 20    | – Maple sugar and maple syrup:   |
| 1702 20 90 | – – Other  |
| 1702 90    | – Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:  |
| 1702 90 60 | – – Artificial honey, whether or not mixed with natural honey<br><br>– – Caramel:  |
| 1702 90 71 | – – – Containing 50% or more by weight of sucrose in the dry matter<br><br>– – – Other:  |
| 1702 90 75 | – – – – In the form of powder, whether or not agglomerated   |
| 1702 90 79 | – – – – Other  |
| 1801 00 00 | Cocoa beans, whole or broken, raw or roasted   |
| 2002       | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid  |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:  |
| 2004 10    | – Potatoes:  |



| CN code    | Description   |
|------------|---|
| 2004 10 10 | <ul style="list-style-type: none"> <li>- - Cooked, not otherwise prepared</li> <li>- - Other:</li> </ul>  |
| 2004 10 99 | <ul style="list-style-type: none"> <li>- - - Other</li> </ul>   |
| 2005       | <p>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:</p>  |
| 2005 20    | <ul style="list-style-type: none"> <li>- Potatoes:</li> <li>- - Other:</li> </ul>   |
| 2005 20 20 | <ul style="list-style-type: none"> <li>- - - Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption</li> </ul>   |
| 2005 20 80 | <ul style="list-style-type: none"> <li>- - - Other</li> </ul>   |
| 2008       | <p>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Nuts, groundnuts and other seeds, whether or not mixed together:</li> </ul> |
| 2008 11    | <ul style="list-style-type: none"> <li>- - Groundnuts:</li> <li>- - - Other, in immediate packings of a net content:</li> <li>- - - - Exceeding 1 kg:</li> </ul>  |
| 2008 11 92 | <ul style="list-style-type: none"> <li>- - - - - Roasted</li> </ul>   |
| 2008 11 94 | <ul style="list-style-type: none"> <li>- - - - - Other</li> <li>- - - - - Not exceeding 1 kg:</li> </ul>  |
| 2008 11 96 | <ul style="list-style-type: none"> <li>- - - - - Roasted</li> </ul>   |
| 2008 11 98 | <ul style="list-style-type: none"> <li>- - - - - Other</li> </ul>   |

| CN code       | Description  |
|---------------|--|
| 2008 19       | <ul style="list-style-type: none"> <li>- - Other, including mixtures:</li> <li>- - - In immediate packings of a net content exceeding 1 kg:</li> </ul>                         |
| 2008 19 11    | <ul style="list-style-type: none"> <li>- - - - Tropical nuts; mixtures containing 50% or more by weight of tropical nuts and tropical fruit</li> <li>- - - - Other:</li> </ul> |
| 2008 19 13    | <ul style="list-style-type: none"> <li>- - - - - Roasted almonds and pistachios</li> </ul>   |
| 2008 19 19    | <ul style="list-style-type: none"> <li>- - - - - Other</li> <li>- - - In immediate packings of a net content not exceeding 1 kg:</li> </ul>                                    |
| 2008 19 91    | <ul style="list-style-type: none"> <li>- - - - Tropical nuts; mixtures containing by weight 50% or more of tropical nuts and tropical fruit</li> </ul>                         |
| ex 2008 19 91 | <ul style="list-style-type: none"> <li>- - - - - Other than roasted tropical nuts</li> <li>- - - - Other:</li> <li>- - - - - Roasted nuts:</li> </ul>                          |
| 2008 19 93    | <ul style="list-style-type: none"> <li>- - - - - Almonds and pistachios</li> </ul>   |
| 2008 19 95    | <ul style="list-style-type: none"> <li>- - - - - Other</li> </ul>  |
| 2008 19 99    | <ul style="list-style-type: none"> <li>- - - - - Other</li> </ul>  |
| 2008 20       | <ul style="list-style-type: none"> <li>- Pineapples:</li> <li>- - Containing added spirit:</li> <li>- - - In immediate packings of a net content exceeding 1 kg:</li> </ul>    |
| 2008 20 19    | <ul style="list-style-type: none"> <li>- - - - Other</li> <li>- - Not containing added spirit:</li> </ul>  |

| CN code    | Description  |
|------------|--|
| 2008 20 51 | <ul style="list-style-type: none"> <li>- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> <li>- - - - With a sugar content exceeding 17% by weight</li> </ul>   |
| 2008 20 71 | <ul style="list-style-type: none"> <li>- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> <li>- - - - With a sugar content exceeding 19% by weight</li> </ul>   |
| 2008 30    | <ul style="list-style-type: none"> <li>- Citrus fruit:</li> <li>- - Containing added spirit:</li> <li>- - - With a sugar content exceeding 9% by weight:</li> </ul>  |
| 2008 30 11 | <ul style="list-style-type: none"> <li>- - - - Of an actual alcoholic strength by mass not exceeding 11,85% mas</li> <li>- - Not containing added spirit:</li> </ul>   |
| 2008 30 51 | <ul style="list-style-type: none"> <li>- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> <li>- - - - Grapefruit segments, including pomelos</li> <li>- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul> |
| 2008 30 71 | <ul style="list-style-type: none"> <li>- - - - Grapefruit segments, including pomelos</li> </ul>   |
| 2008 30 75 | <ul style="list-style-type: none"> <li>- - - - Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids</li> </ul>  |
| 2008 30 90 | <ul style="list-style-type: none"> <li>- - - Not containing added sugar</li> </ul>   |
| 2008 40    | <ul style="list-style-type: none"> <li>- Pears:</li> <li>- - Containing added spirit:</li> <li>- - - In immediate packings of a net content exceeding 1 kg:</li> <li>- - - - With a sugar content exceeding 13% by weight:</li> </ul>  |

| CN code    | Description  |
|------------|--|
| 2008 40 11 | <p>----- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p> <p>----- Other:</p>  |
| 2008 40 21 | <p>----- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p> <p>--- In immediate packings of a net content not exceeding 1 kg:</p>  |
| 2008 40 31 | <p>----- With a sugar content exceeding 15% by weight</p> <p>-- Not containing added spirit:</p> <p>--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:</p> |
| 2008 40 51 | <p>----- With a sugar content exceeding 13% by weight</p> <p>--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</p>                                    |
| 2008 40 71 | <p>----- With a sugar content exceeding 15% by weight</p>  |
| 2008 40 79 | <p>----- Other</p>   |
| 2008 50    | <p>- Apricots:</p> <p>-- Containing added spirit:</p> <p>--- In immediate packings of a net content exceeding 1 kg:</p> <p>----- With a sugar content exceeding 13% by weight:</p>         |
| 2008 50 11 | <p>----- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p> <p>----- Other:</p>  |
| 2008 50 31 | <p>----- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p>  |
| 2008 50 39 | <p>----- Other</p>   |

| CN code       | Description   |
|---------------|---|
|               | <ul style="list-style-type: none"> <li>-- Not containing added spirit:</li> <li>--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul> |
| 2008 50 69    | <ul style="list-style-type: none"> <li>---- Other</li> </ul>  |
|               | <ul style="list-style-type: none"> <li>--- Not containing added sugar, in immediate packings of a net content:</li> </ul>   |
| 2008 50 94    | <ul style="list-style-type: none"> <li>---- Of 4,5 kg or more but less than 5 kg</li> </ul>   |
| 2008 50 99    | <ul style="list-style-type: none"> <li>---- Of less than 4,5 kg</li> </ul>  |
| 2008 60       | <ul style="list-style-type: none"> <li>- Cherries:</li> <li>-- Containing added spirit:</li> <li>--- Other:</li> </ul>  |
| 2008 60 31    | <ul style="list-style-type: none"> <li>---- Of an actual alcoholic strength by mass not exceeding 11,85% mas</li> <li>-- Not containing added spirit:</li> </ul>              |
|               | <ul style="list-style-type: none"> <li>--- Containing added sugar, in immediate packings of a net content:</li> </ul>   |
| 2008 60 50    | <ul style="list-style-type: none"> <li>---- Exceeding 1 kg</li> <li>--- Not containing added sugar, in immediate packings of a net content:</li> </ul>                        |
| 2008 60 70    | <ul style="list-style-type: none"> <li>---- Of 4,5 kg or more</li> </ul>  |
| 2008 60 90    | <ul style="list-style-type: none"> <li>---- Of less than 4,5 kg</li> </ul>  |
| ex 2008 60 90 | <ul style="list-style-type: none"> <li>----- Sour cherries (<i>Prunus cerasus</i>)</li> </ul>   |
| 2008 80       | <ul style="list-style-type: none"> <li>- Strawberries:</li> <li>-- Containing added spirit:</li> </ul>  |

| CN code  | Description  |
|--|--|
| <p>2008 80 11</p> <p>2008 80 19</p> <p>2008 80 31</p> <p>2008 80 50</p> <p>2008 99</p> <p>2008 99 45</p> <p>2008 99 72</p> <p>2008 99 78</p> | <p>--- With a sugar content exceeding 9% by weight:</p> <p>---- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p> <p>---- Other</p> <p>---- Other:</p> <p>---- Of an actual alcoholic strength by mass not exceeding 11,85% mas</p> <p>-- Not containing added spirit:</p> <p>--- Containing added sugar, in immediate packings of a net content exceeding 1 kg</p> <p>- Other, including mixtures other than those of subheading 2008 19:</p> <p>-- Other:</p> <p>--- Not containing added spirit:</p> <p>---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:</p> <p>----- Plums and prunes</p> <p>---- Not containing added sugar:</p> <p>----- Plums and prunes, in immediate packings of a net content:</p> <p>----- Of 5 kg or more</p> <p>----- Of less than 5 kg</p> |
| <p>2009</p> <p>2009 11</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>- Orange juice:</p> <p>-- Frozen</p>  |

| CN code    | Description   |
|------------|---|
| 2009 19    | <ul style="list-style-type: none"> <li>- - Other:</li> <li>- - - Of a Brix value exceeding 20 but not exceeding 67:</li> </ul>  |
| 2009 19 98 | <ul style="list-style-type: none"> <li>- - - - Other</li> <li>- Grape juice (including grape must):</li> </ul>  |
| 2009 69    | <ul style="list-style-type: none"> <li>- - Other:</li> <li>- - - Of a Brix value exceeding 67:</li> </ul>   |
| 2009 69 11 | <ul style="list-style-type: none"> <li>- - - - Of a value not exceeding € 22 per 100 kg net weight</li> <li>- - - - Of a Brix value exceeding 30 but not exceeding 67:</li> <li>- - - - Of a value exceeding € 18 per 100 kg net weight:</li> </ul> |
| 2009 69 51 | <ul style="list-style-type: none"> <li>- - - - - Concentrated</li> <li>- - - - - Of a value not exceeding € 18 per 100 kg net weight:</li> <li>- - - - - With an added sugar content exceeding 30% by weight:</li> </ul>                            |
| 2009 69 71 | <ul style="list-style-type: none"> <li>- - - - - Concentrated</li> </ul>  |
| 2009 69 79 | <ul style="list-style-type: none"> <li>- - - - - Other</li> <li>- Apple juice:</li> </ul>   |
| 2009 79    | <ul style="list-style-type: none"> <li>- - Other:</li> <li>- - - Of a Brix value exceeding 67:</li> </ul>   |
| 2009 79 11 | <ul style="list-style-type: none"> <li>- - - - Of a value not exceeding € 22 per 100 kg net weight</li> <li>- - - - Of a Brix value exceeding 20 but not exceeding 67:</li> </ul>   |

| CN code  | Description  |
|--|--|
| <p>2009 79 91</p> <p>2009 79 99</p> <p>2009 90</p> <p>2009 90 11</p> <p>2009 90 19</p> <p>2009 90 31</p> <p>2009 90 41</p> <p>2009 90 79</p> | <p>----- Other:</p> <p>----- With an added sugar content exceeding 30% by weight</p> <p>----- Not containing added sugar</p> <p>- Mixtures of juices:</p> <p>- - Of a Brix value exceeding 67:</p> <p>- - - Mixtures of apple and pear juice:</p> <p>- - - - Of a value not exceeding € 22 per 100 kg net weight</p> <p>- - - - Other</p> <p>- - - - Of a Brix value not exceeding 67:</p> <p>- - - - Mixtures of apple and pear juice:</p> <p>- - - - - Of a value not exceeding € 18 per 100 kg net weight and with an added sugar content exceeding 30% by weight</p> <p>- - - - - Other:</p> <p>- - - - - Of a value exceeding € 30 per 100 kg net weight:</p> <p>- - - - - - Mixtures of citrus fruit juices and pineapple juice:</p> <p>- - - - - - - Containing added sugar</p> <p>- - - - - - - Of a value not exceeding € 30 per 100 kg net weight:</p> <p>- - - - - - - Mixtures of citrus fruit juices and pineapple juice:</p> <p>- - - - - - - Not containing added sugar</p> |
| 2305 00 00   | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the  |



| CN code    | Description  |
|------------|--|
|            | extraction of groundnut oil  |
| 2307 00    | Wine lees; argol   |
| 2308 00    | <p>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:</p> <p>– Grape marc:</p> |
| 2308 00 11 | – – Having a total alcoholic strength by mass not exceeding 4,3% mas and a dry matter content not less than 40% by weight  |
| 2308 00 19 | – – Other  |
| 2308 00 90 | – Other  |
| 2309       | Preparations of a kind used in animal feeding:   |
| 2309 90    | – Other:   |
|            | – – Other, including premixes:   |
|            | – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:                                 |
|            | – – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:  |
|            | – – – – – Containing no starch or containing 10% or less by weight of starch:  |
| 2309 90 35 | – – – – – Containing not less than 50% but less than 75% by weight of milk products  |
| 2309 90 39 | – – – – – Containing not less than 75% by weight of milk products  |
|            | – – – – – Containing more than 10% but not more than 30% by weight of starch:  |
| 2309 90 41 | – – – – – Containing no milk products or containing less than 10% by weight of such products   |
|            | – – – – – Containing more than 30% by weight of starch:  |

| CN code    | Description   |
|------------|---|
| 2309 90 51 | ----- Containing no milk products or containing less than 10% by weight of such products  |
| 2309 90 53 | ----- Containing not less than 10% but less than 50% by weight of milk products   |
| 2309 90 59 | ----- Containing not less than 50% by weight of milk products   |
| 2309 90 70 | ---- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products<br><br>---- Other: |
| 2309 90 91 | ---- Beet-pulp with added molasses<br><br>---- Other:   |
| 2309 90 95 | ----- Containing by weight 49% or more of choline chloride, on an organic or inorganic base   |

**ANNEX IV**

**ALBANIAN TARIFF CONCESSIONS**

**FOR AGRICULTURAL PRIMARY PRODUCTS**

**ORIGINATING IN THE COMMUNITY**

(referred to in Article 27(3)(c))

Duty-free within a quota from the date of entry into force of the Agreement

| CN Code    | Description  | Quota<br>(in tonnes) |
|------------|--|----------------------|
| 1001 90 91 | Common wheat, meslin and spelt, excluding spelt for sowing | 20 000               |
| 1001 90 99 |  |                      |

## ANNEX V

### COMMUNITY CONCESSIONS

#### FOR ALBANIAN FISH AND FISHERY PRODUCTS

Imports into the European Community of the following products originating in Albania will be subject to the concessions set out below:

| CN Code       | Description   | From 1 January 2007 | From 1 January 2008 and following years |
|---------------|---|---------------------|---|
| 0301 91 10    | Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):<br>live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 50 t at 0%      | TQ: 50 t at 0%                          |
| 0301 91 90    |   | Over the TQ:        | Over the TQ:                            |
| 0302 11 10    |   | 80% of              | 70% of                                  |
| 0302 11 20    |   | MFN duty            | MFN duty                                |
| 0302 11 80    |   |                     |   |
| 0303 21 10    |   |                     |   |
| 0303 21 20    |   |                     |   |
| 0303 21 80    |   |                     |   |
| 0304 19 15    |   |                     |   |
| 0304 19 17    |   |                     |   |
| ex 0304 19 19 |   |                     |   |
| ex 0304 19 91 |   |                     |   |
| 0304 29 15    |   |                     |   |
| 0304 29 17    |   |                     |   |
| ex 0304 29 19 |   |                     |   |
| ex 0304 99 21 |   |                     |   |
| ex 0305 10 00 |   |                     |   |
| ex 0305 30 90 |   |                     |   |
| 0305 49 45    |   |                     |   |
| ex 0305 59 80 |   |                     |   |
| ex 0305 69 80 |   |                     |   |

| CN Code   | Description  | From 1 January 2007                                       | From 1 January 2008 and following years                   |
|---|--|---|---|
| 0301 93 00<br>0302 69 11<br>0303 79 11<br>ex 0304 19 19<br>ex 0304 19 91<br>ex 0304 29 19<br>ex 0304 99 21<br>ex 0305 10 00<br>ex 0305 30 90<br>ex 0305 49 80<br>ex 0305 59 80<br>ex 0305 69 80       | Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption   | TQ: 20 t at 0%.<br><br>Over the TQ:<br>80% of<br>MFN duty | TQ: 20 t at 0%.<br><br>Over the TQ:<br>70% of<br>MFN duty |
| ex 0301 99 80<br>0302 69 61<br>0303 79 71<br>ex 0304 19 39<br>ex 0304 19 99<br>ex 0304 29 99<br>ex 0304 99 99<br>ex 0305 10 00<br>ex 0305 30 90<br>ex 0305 49 80<br>ex 0305 59 80<br>ex 0305 69 80    | Sea bream ( <i>Dentex dentex</i> and <i>Pagellus</i> spp.): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 20 t at 0%.<br><br>Over the TQ:<br>55% of<br>MFN duty | TQ: 20 t at 0%.<br><br>Over the TQ:<br>30% of<br>MFN duty |
| ex 0301 99 80<br>0302 69 94<br>ex 0303 77 00<br>ex 0304 19 39<br>ex 0304 19 99<br>ex 0304 29 99<br>ex 0304 99 99<br>ex 0305 10 00<br>ex 0305 30 90<br>ex 0305 49 80<br>ex 0305 59 80<br>ex 0305 69 80 | Sea bass ( <i>Dicentrarchus labrax</i> ): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption                   | TQ: 20 t at 0%.<br><br>Over the TQ:<br>55% of<br>MFN duty | TQ: 20 t at 0%.<br><br>Over the TQ:<br>30% of<br>MFN duty |

| CN Code                                   | Description                     | Initial Quota Volume | Rate of duty |
|---|---------------------------------|----------------------|--------------|
| 1604 13 11<br>1604 13 19<br>ex 1604 20 50 | Prepared or preserved sardines  | 100 tonnes           | 6% (1)       |
| 1604 16 00<br>1604 20 40                  | Prepared or preserved anchovies | 1 000 tonnes (2)     | 0% (1)       |

- (1) Over the quota volume, the full MFN rate of duty is applicable.
- (2) From the first of January of the first year following the date of entry into force of the Agreement, the yearly volume of the quota will be increased by 200 tonnes provided that at least 80% of the previous year's quota has been used by 31 December of that year. This mechanism will apply until such time as the yearly volume of the quota has reached 1 600 tonnes or the Parties agree to apply other arrangements.

The duty rate applicable to all products of HS heading 1604 except prepared or preserved sardines and prepared or preserved anchovies will be reduced as follows:

| Year | 1 December 2006 | 1 January 2007 | 1 January 2008 and following years |
|------|-----------------|----------------|------------------------------------|
| Duty | 80% of MFN      | 65% of MFN     | 50% of MFN                         |

**ANNEX VI**

**PROTOCOL 2**

**ON TRADE BETWEEN ALBANIA AND THE COMMUNITY**

**IN THE SECTOR OF PROCESSED AGRICULTURAL PRODUCTS**

**(SAA PROTOCOL 2)**

*ARTICLE 1*

1. The Community and Albania apply to processed agricultural products the duties, listed in Annex I and Annex II(a), II(b), II(c) and II(d) respectively in accordance with the conditions mentioned therein, whether limited by tariff quota or not.
2. The Stabilisation and Association Council shall decide on:
  - extensions of the list of processed agricultural products under this Protocol,
  - amendments to the duties referred to in Annexes I and II(b), II(c) and II(d),
  - increases in or the abolition of tariff quotas.

*ARTICLE 2*

The duties applied pursuant to Article 1 may be reduced by decision of the Stabilisation and Association Council:

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

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

*ARTICLE 3*

The Community and Albania shall inform each other of the administrative arrangements adopted for the products covered by this Protocol. These arrangements shall ensure equal treatment for all interested parties and shall be as simple and flexible as possible.

## Annex I

### Duties applicable upon imports into the Community of processed agricultural products originating in Albania

Duties are set to zero for imports into the Community of processed agricultural products originating in Albania as listed hereafter.

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 0403       | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: |
| 0403 10    | - Yoghurt:   |
|            | -- Flavoured or containing added fruit, nuts or cocoa:   |
|            | --- In powder, granules or other solid forms, of a milkfat content, by weight:   |
| 0403 10 51 | ---- Not exceeding 1,5%  |
| 0403 10 53 | ---- Exceeding 1,5% but not exceeding 27%  |
| 0403 10 59 | ---- Exceeding 27%   |
|            | --- Other, of a milkfat content, by weight:  |
| 0403 10 91 | ---- Not exceeding 3%  |
| 0403 10 93 | ---- Exceeding 3% but not exceeding 6%   |
| 0403 10 99 | ---- Exceeding 6%  |
| 0403 90    | - Other:   |
|            | -- Flavoured or containing added fruit, nuts or cocoa:   |



| CN Code    | Description   |
|------------|---|
| (1)        | (2)   |
| 0403 90 71 | --- In powder, granules or other solid forms, of a milkfat content, by weight:<br>---- Not exceeding 1,5%   |
| 0403 90 73 | ---- Exceeding 1,5% but not exceeding 27%   |
| 0403 90 79 | ---- Exceeding 27%  |
| 0403 90 91 | --- Other, of a milkfat content, by weight:<br>---- Not exceeding 3%  |
| 0403 90 93 | ---- Exceeding 3% but not exceeding 6%  |
| 0403 90 99 | ---- Exceeding 6%   |
| 0405       | Butter and other fats and oils derived from milk; dairy spreads:  |
| 0405 20    | - Dairy spreads:  |
| 0405 20 10 | -- Of a fat content, by weight, of 39% or more but less than 60%  |
| 0405 20 30 | -- Of a fat content, by weight, of 60% or more but not exceeding 75%  |
| 0501 00 00 | Human hair, unworked, whether or not washed or scoured; waste of human hair   |
| 0502       | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair   |
| 0505       | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers |
| 0506       | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products  |
| 0507       | Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products  |

| CN Code       | Description  |
|---------------|--|
| (1)           | (2)  |
| 0508 00 00    | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof  |
| 0510 00 00    | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved |
| 0511          | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:  |
|               | - Other:   |
| 0511 99       | -- Other:  |
|               | --- Natural sponges of animal origin:  |
| 0511 99 31    | ---- Raw   |
| 0511 99 39    | ---- Other   |
| 0511 99 85    | --- Other:   |
| ex 0511 99 85 | ---- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material   |
| 0710          | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:   |
| 0710 40 00    | - Sweetcorn  |
| 0711          | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:                               |
| 0711 90       | - Other vegetables; mixtures of vegetables:  |
|               | -- Vegetables:   |
| 0711 90 30    | --- Sweetcorn  |
| 0903 00 00    | Maté   |

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 1212       | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included: |
| 1212 20 00 | - Seaweeds and other algae   |
| 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:   |
|            | - Vegetable saps and extracts:   |
| 1302 12 00 | -- Of liquorice  |
| 1302 13 00 | -- Of hops   |
| 1302 19    | -- Other:  |
| 1302 19 80 | --- Other  |
| 1302 20    | - Pectic substances, pectinates and pectates   |
|            | - Mucilages and thickeners, whether or not modified, derived from vegetable products:  |
| 1302 31 00 | -- Agar-agar   |
| 1302 32    | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:  |
| 1302 32 10 | --- Of locust beans or locust bean seeds   |
| 1401       | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)   |
| 1404       | Vegetable products not elsewhere specified or included   |
| 1505 00    | Wool grease and fatty substances derived therefrom (including lanolin)   |
| 1506 00 00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified  |

| CN Code  | Description   |
|--|---|
| (1)  | (2)   |
| 1515<br><br>1515 90<br><br>1515 90 11<br><br>ex 1515 90 11                                       | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:<br><br>- Other:<br><br>-- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:<br><br>--- Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions  |
| 1516<br><br>1516 20<br><br>1516 20 10  | 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:<br><br>- Vegetable fats and oils and their fractions:<br><br>-- Hydrogenated castor oil, so called "opal-wax"   |
| 1517<br><br>1517 10<br><br>1517 10 10<br><br>1517 90<br><br>1517 90 10<br><br><br><br>1517 90 93 | 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:<br><br>- Margarine, excluding liquid margarine:<br><br>-- Containing, by weight more than 10% but not more than 15% of milkfats<br><br>- Other:<br><br>-- Containing, by weight more than 10% but not more than 15% of milkfats<br><br>-- Other:<br><br>--- Edible mixtures or preparations of a kind used as mould-release preparations |
| 1518 00<br><br>1518 00 10  | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:<br><br>- Linoxyn  |

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 1518 00 91 | - Other:<br>-- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516  |
| 1518 00 95 | -- Other:<br>--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions  |
| 1518 00 99 | --- Other  |
| 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes   |
| 1521       | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured   |
| 1522 00    | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:  |
| 1522 00 10 | - Degras   |
| 1704       | Sugar confectionery (including white chocolate), not containing cocoa  |
| 1803       | Cocoa paste, whether or not defatted   |
| 1804 00 00 | Cocoa butter, fat and oil  |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter  |
| 1806       | Chocolate and other food preparations containing cocoa   |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included |
| 1902       | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:  |

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 1902 11 00 | - Uncooked pasta, not stuffed or otherwise prepared:<br>-- Containing eggs   |
| 1902 19    | -- Other   |
| 1902 20    | - Stuffed pasta whether or not cooked or otherwise prepared:<br>-- Other:  |
| 1902 20 91 | --- Cooked   |
| 1902 20 99 | --- Other  |
| 1902 30    | - Other pasta  |
| 1902 40    | - Couscous   |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms  |
| 1904       | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); 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 |
| 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  |
| 2001       | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:  |
| 2001 90    | - Other:   |
| 2001 90 30 | -- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2001 90 40 | -- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch   |
| 2001 90 60 | -- Palm hearts   |

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:  |
| 2004 10    | - Potatoes:  |
|            | -- Other   |
| 2004 10 91 | --- In the form of flour, meal or flakes   |
| 2004 90    | - Other vegetables and mixtures of vegetables:   |
| 2004 90 10 | -- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2005       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:  |
| 2005 20    | - Potatoes:  |
| 2005 20 10 | -- In the form of flour, meal or flakes  |
| 2005 80 00 | - Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )   |
| 2008       | Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |
|            | - Nuts, groundnuts and other seeds, whether or not mixed together:   |
| 2008 11    | -- Groundnuts:   |
| 2008 11 10 | --- Peanut butter  |
|            | - Other, including mixtures other than those of subheading 2008 19:  |
| 2008 91 00 | -- Palm hearts   |
| 2008 99    | -- Other:  |

| CN Code    | Description  |
|------------|--|
| (1)        | (2)  |
| 2008 99 85 | --- Not containing added spirit:<br><br>---- Not containing added sugar:<br><br>---- Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )   |
| 2008 99 91 | ---- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch  |
| 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 |
| 2102       | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders   |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard   |
| 2104       | Soups and broths and preparations therefor; homogenised composite food preparations  |
| 2105 00    | Ice cream and other edible ice, whether or not containing cocoa  |
| 2106       | Food preparations not elsewhere specified or included:   |
| 2106 10    | - Protein concentrates and textured protein substances   |
| 2106 90    | - Other:   |
| 2106 90 20 | -- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages<br><br>-- Other:   |
| 2106 90 92 | --- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch  |
| 2106 90 98 | --- Other  |



| CN Code    | Description   |
|------------|---|
| (1)        | (2)   |
| 2201       | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow  |
| 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   |
| 2203 00    | Beer made from malt   |
| 2205       | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances  |
| 2207       | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength  |
| 2208       | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages   |
| 2402       | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes   |
| 2403       | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences  |
| 2905       | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:  |
|            | - Other polyhydric alcohols:  |
| 2905 43 00 | -- Mannitol   |
| 2905 44    | -- D-glucitol (sorbitol)  |
| 2905 45 00 | -- Glycerol   |
| 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: |
| 3301 90    | - Other   |

| CN Code  | Description   |
|--|---|
| (1)  | (2)   |
| <p>3302</p> <p>3302 10</p> <p>3302 10 10</p> <p>3302 10 21</p> <p>3302 10 29</p> | <p>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</p> <p>- Of a kind used in the food or drink industries:</p> <p>-- Of a kind used in the drink industries:</p> <p>--- Preparations containing all flavouring agents characterising a beverage:</p> <p>---- Of an actual alcoholic strength by volume exceeding 0,5%</p> <p>---- Other:</p> <p>----- Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch</p> <p>----- Other</p> |
| <p>3501</p> <p>3501 10</p> <p>3501 90</p> <p>3501 90 90</p>                      | <p>Casein, caseinates and other casein derivatives; casein glues:</p> <p>- Casein</p> <p>- Other:</p> <p>-- Other</p>   |
| <p>3505</p> <p>3505 10</p> <p>3505 10 10</p> <p>3505 10 90</p>                   | <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>- Dextrins and other modified starches:</p> <p>-- Dextrins</p> <p>-- Other modified starches:</p> <p>--- Other</p>   |

| CN Code | Description  |
|---------|--|
| (1)     | (2)  |
| 3505 20 | - Glues  |
| 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: |
| 3809 10 | - With a basis of amylaceous substances  |
| 3823    | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols  |
| 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:   |
| 3824 60 | - Sorbitol other than that of subheading 2905 44   |

## Annex II(a)

### Duties applicable upon imports into Albania

#### of processed agricultural products originating in the Community

Import duties set at zero for imports into Albania of the goods originating in the Community as listed hereafter.

| CN Code    | Description   |
|------------|---|
| 0501 00 00 | Human hair, unworked, whether or not washed or scoured; waste of human hair   |
| 0502       | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair   |
| 0505       | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers |
| 0506       | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products  |
| 0507       | Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products  |
| 0508 00 00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof   |
| 0510 00 00 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved  |
| 0511       | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:   |
| 0511 99    | - Other:<br><br>-- Other:<br><br>--- Natural sponges of animal origin:  |

| CN Code       | Description   |
|---------------|---|
| 0511 99 31    | ---- Raw  |
| 0511 99 39    | ---- Other  |
| 0511 99 85    | --- Other:  |
| ex 0511 99 85 | ---- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material  |
| 0903 00 00    | Maté  |
| 1302          | <p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <p>- Vegetable saps and extracts:</p> <p>1302 12 00 -- Of liquorice</p> <p>1302 13 00 -- Of hops</p> <p>1302 19 -- Other:</p> <p>1302 19 80 --- Other</p> <p>1302 20 - Pectic substances, pectinates and pectates</p> <p>- Mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <p>1302 31 00 -- Agar-agar</p> <p>1302 32 -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</p> <p>1302 32 10 --- Of locust beans or locust bean seeds</p> |
| 1401          | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)  |

| CN Code          | Description  |
|------------------|--|
| 1404             | Vegetable products not elsewhere specified or included   |
| 1505 00          | Wool grease and fatty substances derived therefrom (including lanolin)   |
| 1506 00 00       | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified  |
| 1515             | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:   |
| 1515 90          | - Other:   |
| 1515 90 11       | -- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:  |
| ex 1515 90<br>11 | --- Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions  |
| 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:                      |
| 1516 20          | - Vegetable fats and oils and their fractions:   |
| 1516 20 10       | -- Hydrogenated castor oil, so called "opal-wax"   |
| 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: |
| 1517 10          | - Margarine, excluding liquid margarine:   |
| 1517 10 10       | -- Containing, by weight more than 10% but not more than 15% of milkfats   |
| 1517 90          | - Other:   |
| 1517 90 10       | -- Containing, by weight more than 10% but not more than 15% of milkfats   |
|                  | -- Other:  |
| 1517 90 93       | --- Edible mixtures or preparations of a kind used as mould-release preparations   |

| CN Code    | Description   |
|------------|---|
| 1518 00    | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: |
| 1518 00 10 | - Linoxyn   |
|            | - Other:  |
| 1518 00 91 | -- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516   |
|            | -- Other:   |
| 1518 00 95 | --- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions  |
| 1518 00 99 | --- Other   |
| 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes  |
| 1521       | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured  |
| 1522 00    | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:   |
| 1522 00 10 | - Degras  |
| 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:  |
| 1702 50 00 | - Chemically pure fructose  |
| 1702 90    | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:   |
| 1702 90 10 | -- Chemically pure maltose  |

| CN Code    | Description   |
|------------|---|
| 1704       | Sugar confectionery (including white chocolate), not containing cocoa   |
| 1803       | Cocoa paste, whether or not defatted  |
| 1804 00 00 | Cocoa butter, fat and oil   |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter   |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   |
| 1905       | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products   |
| 2101       | Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: |
| 2101 20    | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:   |
|            | -- Preparations:  |
| 2101 20 92 | --- With a basis of extracts, essences or concentrates of tea or maté   |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:   |
| 2103 30    | - Mustard flour and meal and prepared mustard:  |
| 2103 30 10 | -- Mustard flour and meal   |
| 2103 30 90 | -- Prepared mustard   |
| 2103 90    | - Other:  |
| 2103 90 10 | -- Mango chutney, liquid  |



| CN Code    | Description  |
|------------|--|
| 2103 90 30 | -- Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less |
| 2104       | Soups and broths and preparations therefor; homogenised composite food preparations  |
| 2106       | Food preparations not elsewhere specified or included:   |
| 2106 10    | - Protein concentrates and textured protein substances   |
| 2106 90    | - Other:   |
| 2106 90 20 | -- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages<br><br>-- Other:   |
| 2106 90 92 | --- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch:   |
| 2106 90 98 | --- Other  |
| 2203 00    | Beer made from malt  |
| 2205       | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances   |
| 2207       | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength   |
| 2208       | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages  |
| 2403       | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:  |
| 2403 10    | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:  |
| 2403 10 90 | -- Other   |

| CN Code    | Description  |
|------------|--|
| 2905       | <p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>- Other polyhydric alcohols:</p>  |
| 2905 43 00 | -- Mannitol  |
| 2905 44    | -- D-glucitol (sorbitol)   |
| 2905 45 00 | -- Glycerol  |
| 3301       | <p>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:</p> |
| 3301 90    | - Other  |
| 3302       | <p>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</p>  |
| 3302 10    | - Of a kind used in the food or drink industries:  |
|            | -- Of a kind used in the drink industries:   |
|            | --- Preparations containing all flavouring agents characterising a beverage:   |
| 3302 10 10 | ---- Of an actual alcoholic strength by volume exceeding 0,5%  |
|            | ---- Other:  |
| 3302 10 21 | ----- Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch   |
| 3302 10 29 | ----- Other  |
| 3501       | Casein, caseinates and other casein derivatives; casein glues:   |

| CN Code    | Description  |
|------------|--|
| 3501 10    | - Casein   |
| 3501 90    | - Other:   |
| 3501 90 90 | -- Other   |
| 3505       | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:   |
| 3505 10    | - Dextrins and other modified starches:  |
| 3505 10 10 | -- Dextrins  |
| 3505 10 90 | --- Other  |
| 3505 20    | - Glues  |
| 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: |
| 3809 10    | - With a basis of amylaceous substances  |
| 3823       | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols  |
| 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:   |
| 3824 60    | - Sorbitol other than that of subheading 2905 44   |

## Annex II(b)

### Albanian tariff concessions

#### for processed agricultural products originating in the Community

Customs duties for the goods listed in this Annex will be reduced and eliminated in accordance with the following timetable:

- on 1 January 2007 the import duty will be reduced to 80% of the basic duty;
- on 1 January 2008, the import duty will be reduced to 60% of the basic duty;
- on 1 January 2009, the import duty will be reduced to 40% of the basic duty;
- on 1 January 2010, the remaining duties will be abolished.

| CN Code    | Description  |
|------------|--|
| 0710       | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:   |
| 0710 40 00 | - Sweetcorn  |
| 0711       | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:   |
| 0711 90    | - Other vegetables; mixtures of vegetables:  |
|            | -- Vegetables:   |
| 0711 90 30 | --- Sweetcorn  |
| 1806       | Chocolate and other food preparations containing cocoa   |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included |
| 1902       | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:  |
|            | - Uncooked pasta, not stuffed or otherwise prepared:   |

| CN Code    | Description  |
|------------|--|
| 1902 11 00 | -- Containing eggs   |
| 1902 19    | -- Other   |
| 1902 20    | - Stuffed pasta whether or not cooked or otherwise prepared:<br><br>-- Other:  |
| 1902 20 91 | --- Cooked   |
| 1902 20 99 | --- Other  |
| 1902 30    | - Other pasta  |
| 1902 40    | - Couscous   |
| 1904       | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, 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 |
| 2001       | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:  |
| 2001 90    | - Other:   |
| 2001 90 30 | -- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2001 90 40 | -- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch   |
| 2001 90 60 | -- Palm hearts   |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:  |
| 2004 10    | - Potatoes:<br><br>-- Other:   |

| CN Code  | Description  |
|--|--|
| 2004 10 91<br><br>2004 90<br><br>2004 90 10  | --- In the form of flour, meal or flakes<br><br>- Other vegetables and mixtures of vegetables:<br><br>-- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2005<br><br>2005 20<br><br>2005 20 10<br><br>2005 80 00  | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:<br><br>- Potatoes:<br><br>-- In the form of flour, meal or flakes<br><br>- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2008<br><br>2008 11<br><br>2008 11 10<br><br>2008 91 00<br><br>2008 99<br><br>2008 99 85<br><br>2008 99 91 | Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:<br><br>- Nuts, groundnuts and other seeds, whether or not mixed together:<br><br>-- Groundnuts:<br><br>--- Peanut butter<br><br>- Other, including mixtures other than those of subheading 2008 19:<br><br>-- Palm hearts<br><br>-- Other:<br><br>--- Not containing added spirit:<br><br>---- Not containing added sugar:<br><br>----- Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )<br><br>----- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch |

| CN Code    | Description  |
|------------|--|
| 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:<br><br>- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |
| 2101 11    | -- Extracts, essences or concentrates  |
| 2101 12    | --Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee  |
| 2101 20    | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:  |
| 2101 20 20 | -- Extracts, essences or concentrates<br><br>-- Preparations:  |
| 2101 20 98 | --- Other  |
| 2101 30    | -Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof  |
| 2102       | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders   |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  |
| 2103 10 00 | - Soya sauce   |
| 2103 90    | - Other:   |
| 2103 90 90 | -- Other   |
| 2105 00    | Ice cream and other edible ice, whether or not containing cocoa  |
| 2201       | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow   |
| 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   |

| CN Code    | Description   |
|------------|---|
|            | heading 2009  |
| 2402       | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes   |
| 2403       | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: |
| 2403 10    | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:   |
| 2403 10 10 | -- In immediate packings of a net content not exceeding 500 g   |
|            | - Other:  |
| 2403 91 00 | -- "Homogenised" or "reconstituted" tobacco   |
| 2403 99    | -- Other  |



## Annex II(c)

For the processed agricultural products listed in this Annex, the MFN custom duties will continue to apply on the date of entry into force of the Agreement

| CN Code    | Description  |
|------------|--|
| 0403       | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: |
| 0403 10    | - Yoghurt:   |
|            | -- Flavoured or containing added fruit, nuts or cocoa:   |
|            | --- In powder, granules or other solid forms, of a milkfat content, by weight:   |
| 0403 10 51 | ---- Not exceeding 1,5%  |
| 0403 10 53 | ---- Exceeding 1,5% but not exceeding 27%  |
| 0403 10 59 | ---- Exceeding 27%   |
|            | --- Other, of a milkfat content, by weight:  |
| 0403 10 91 | ---- Not exceeding 3%  |
| 0403 10 93 | ---- Exceeding 3% but not exceeding 6%   |
| 0403 10 99 | ---- Exceeding 6%  |
| 0403 90    | - Other:   |
|            | -- Flavoured or containing added fruit, nuts or cocoa:   |
|            | --- In powder, granules or other solid forms, of a milkfat content, by weight:   |
| 0403 90 71 | ---- Not exceeding 1,5%  |
| 0403 90 73 | ---- Exceeding 1,5% but not exceeding 27%  |

| CN Code    | Description  |
|------------|--|
| 0403 90 79 | <p>---- Exceeding 27%</p> <p>--- Other, of a milkfat content, by weight:</p>   |
| 0403 90 91 | ---- Not exceeding 3%  |
| 0403 90 93 | ---- Exceeding 3% but not exceeding 6%   |
| 0403 90 99 | ---- Exceeding 6%  |
| 0405       | Butter and other fats and oils derived from milk; dairy spreads:   |
| 0405 20    | - Dairy spreads:   |
| 0405 20 10 | -- Of a fat content, by weight, of 39% or more but less than 60%   |
| 0405 20 30 | -- Of a fat content, by weight, of 60% or more but not exceeding 75%   |
| 2103       | Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |
| 2103 20 00 | - Tomato ketchup and other tomato sauces   |

## Annex II(d)

### Annual tariff quotas applicable upon import into Albania of processed agricultural products originating in the Community.

Imports into Albania of the following products originating in the Community shall benefit from a zero-duty tariff within the quotas set out below. For the quantities exceeding these quotas the conditions listed in Annex II (a), Annex II (b) and Annex II (c) shall apply.

| CN Code | Description   | Annual duty free quota |
|---------|---|------------------------|
| 1806    | Chocolate and other food preparations containing cocoa  | 150 tons               |
| 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 | 100 tons               |
| 2103    | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard  | 60 tons                |
| 2105 00 | Ice cream and other edible ice, whether or not containing cocoa   | 100 tons               |
| 2201    | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow  | 3700 hl                |
| 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   |                        |

## ANNEX VII

### PROTOCOL 4

# CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION FOR THE APPLICATION OF THE PROVISIONS OF THIS AGREEMENT BETWEEN THE COMMUNITY AND THE REPUBLIC OF ALBANIA

## TABLE OF CONTENTS

|                  |   |
|------------------|---|
| <b>TITLE I</b>   | <b>GENERAL PROVISIONS</b>                                     |
| Article 1        | Definitions   |
| <b>TITLE II</b>  | <b>DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"</b>    |
| Article 2        | General requirements  |
| Article 3        | Cumulation in the Community                                   |
| Article 4        | Cumulation in Albania   |
| Article 5        | Wholly obtained products                                      |
| Article 6        | Sufficiently worked or processed products                     |
| Article 7        | Insufficient working or processing                            |
| Article 8        | Unit of qualification   |
| Article 9        | Accessories, spare parts and tools                            |
| Article 10       | Sets  |
| Article 11       | Neutral elements  |
| <b>TITLE III</b> | <b>TERRITORIAL REQUIREMENTS</b>                               |
| Article 12       | Principle of territoriality                                   |
| Article 13       | Direct transport  |
| Article 14       | Exhibitions   |
| <b>TITLE IV</b>  | <b>DRAWBACK OR EXEMPTION</b>                                  |
| Article 15       | Prohibition of drawback of, or exemption from, customs duties |
| <b>TITLE V</b>   | <b>PROOF OF ORIGIN</b>  |
| Article 16       | General requirements  |
| Article 17       | Procedure for the issue of a movement certificate EUR.1       |
| Article 18       | Movement certificates EUR.1 issued retrospectively            |

- Article 19 Issue of a duplicate movement certificate EUR.1
- Article 20 Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously
- Article 21 Accounting segregation
- Article 22 Conditions for making out an invoice declaration
- Article 23 Approved exporter
- Article 24 Validity of proof of origin
- Article 25 Submission of proof of origin
- Article 26 Importation by instalments
- Article 27 Exemptions from proof of origin
- Article 28 Supporting documents
- Article 29 Preservation of proof of origin and supporting documents
- Article 30 Discrepancies and formal errors
- Article 31 Amounts expressed in euro

## **TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION**

- Article 32 Mutual assistance
- Article 33 Verification of proofs of origin
- Article 34 Dispute settlement
- Article 35 Penalties
- Article 36 Free zones

## **TITLE VII CEUTA AND MELILLA**

- Article 37 Application of the Protocol
- Article 38 Special conditions

## **TITLE VIII FINAL PROVISIONS**

- Article 39 Amendments to the Protocol

## **LIST OF ANNEXES**

- Annex I: Introductory notes to the list in Annex II
- Annex II: List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
- Annex III: Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1
- Annex IV: Text of the invoice declaration
- Annex V: Products excluded from the cumulation provided for in Article 3 and Article 4

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

## TITLE II

### DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

#### *Article 2*

##### *General requirements*

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

#### *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 such products are obtained there, incorporating materials originating in Albania, in the Community, in any country or territory participating in the European Union's Stabilisation and Association process<sup>1</sup> or incorporating the materials originating in Turkey to which the Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995<sup>2</sup> applies 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 that such materials have undergone sufficient working or processing.
2. 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

---

<sup>1</sup> As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

<sup>2</sup> Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995 applies to products other than agricultural products as defined in the Agreement establishing an Association between the European Economic Community and Turkey and other than coal and steel products as defined in the Agreement between the European Coal and Steel Community and the Republic of Turkey on trade in products covered by the treaty establishing the European Coal and Steel Community.

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 or territories referred to in paragraph 1. 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.

3. Products, originating in one of the countries or territories referred to in paragraph 1, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries or territories.
4. 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 or territories 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 Albania 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 Albania, through the Commission of the European Communities, with details of the Agreements and their corresponding rules of origin, which are applied with the other countries or territories referred to in paragraph 1.

The products in Annex V shall be excluded from the cumulation provided for in this Article.

#### *Article 4*

##### ***Cumulation in Albania***

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Albania if such products are obtained there, incorporating materials originating in the Community, Albania, or in any country or territory participating in the European Union's Stabilisation and Association Process<sup>3</sup> or incorporating the materials originating in Turkey to which the Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995<sup>4</sup> applies, provided that the working or processing carried out in Albania goes beyond the operations referred to in Article 7.

---

<sup>3</sup> As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

<sup>4</sup> Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995 applies to products other than agricultural products as defined in the Agreement establishing an Association between the European Economic Community and Turkey and other than coal and steel products as defined in the Agreement between the European Coal and Steel Community and the Republic of Turkey on trade in products covered by the treaty establishing the European Coal and Steel Community.



It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Albania does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Albania only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. 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 Albania .
3. Products, originating in one of the countries or territories referred to in paragraph 1, which do not undergo any working or processing in Albania, retain their origin if exported into one of these countries or territories.
4. 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 or territories 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 Albania 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).

Albania 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 or territories referred to in paragraph 1.

The products in Annex V shall be excluded from the cumulation provided for in this Article.

#### *Article 5*

##### ***Wholly obtained products***

1. The following shall be considered as wholly obtained in the Community or in Albania:
  - (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 Albania by their vessels;
  - (g) products made aboard their factory ships exclusively from products referred to in (f);
  - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in a Member State of the Community or in Albania;
  - (b) which sail under the flag of a Member State of the Community or of Albania;
  - (c) which are owned to an extent of at least 50 per cent by nationals of a Member State of the Community or of Albania, 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 Albania 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 Albania;
- and
- (e) of which at least 75 per cent of the crew are nationals of a Member State of the Community or of Albania.

#### *Article 6*

##### ***Sufficiently worked or processed products***

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

The conditions referred to above indicate, for all products covered by 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, should not be used in the manufacture of a product may nevertheless be used, provided that:
  - (a) their total value does not exceed 10 per cent of the ex-works price of the product;
  - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.
3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

#### *Article 7*

##### ***Insufficient working or processing***

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (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; mixing of sugar with any other material;
  - (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 Albania on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### *Article 8*

##### ***Unit of qualification***

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### *Article 9*

##### ***Accessories, spare parts and tools***

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

#### *Article 10*

##### ***Sets***

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

*Article 11*

*Neutral elements*

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

# TITLE III

## TERRITORIAL REQUIREMENTS

### *Article 12*

#### *Principle of territoriality*

1. Except as provided for in 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 Albania.
2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Albania to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same as those exported;and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Albania on materials exported from the Community or from Albania and subsequently re-imported there, provided:
  - (a) the said materials are wholly obtained in the Community or in Albania 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 Albania by applying the provisions of this Article does not exceed 10 per cent 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 Albania. But 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 Albania 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 Albania, 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 Harmonized System
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Community or Albania 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 Albania or through the territories of the other countries or territories referred to in Articles 3 and 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.  
  
Originating products may be transported by pipeline across territory other than that of the Community or Albania.
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 or territory other than those referred to in Articles 3 and 4 and sold after the exhibition for importation in the Community or in Albania 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 Albania 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 Albania;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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. Non-originating materials used in the manufacture of products originating in the Community, in Albania or in one of the other countries or territories 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 Albania 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 Albania to materials used in the manufacture, 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 Albania and products originating in Albania shall, on importation into the Community benefit from the Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
  - (b) in the cases specified in Article 22(1), a declaration, subsequently referred to as the "invoice declaration", 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 text of the invoice declaration appears in Annex IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

### *Article 17*

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

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Albania if the products concerned can be considered as products originating in the Community, Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 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.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### *Article 18*

##### ***Movement certificates EUR.1 issued retrospectively***

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY",
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

#### *Article 19*

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

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

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### *Article 20*

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

When originating products are placed under the control of a customs office in the Community or in Albania, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the Community or Albania. The replacement movement certificate(s) EUR.1 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 to be used for managing such stocks.
2. This 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 if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue 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 at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

#### *Article 22*

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

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
  - (a) by an approved exporter within the meaning of Article 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. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, in Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.
  3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
  4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.
  5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 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.
  6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

### *Article 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 this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
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 must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

#### *Article 25*

##### ***Submission of proof of origin***

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

#### *Article 26*

##### ***Importation by instalments***

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

#### *Article 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 the 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(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community, in Albania or in one of the other countries or territories 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 book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or in Albania where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or in Albania, issued or made out in the Community or in Albania, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or in Albania in accordance with this Protocol, or in one of the other countries or territories referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol.
- (e) appropriate evidence concerning working or processing undergone outside the Community or Albania 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 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

#### *Article 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 Albania and of the other countries or territories 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. 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 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Stabilisation and Association Committee at the request of the Community or of Albania. When



carrying out this review, the Stabilisation and Association Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## **TITLE VI**

### **ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION**

#### *Article 32*

##### *Mutual assistance*

1. The customs authorities of the Member States of the Community and of Albania 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 with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the Community and Albania shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

#### *Article 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 the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, in Albania or in one of the other countries or

territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

#### *Article 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 Stabilisation and Association Committee.

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

#### *Article 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 Albania shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or in Albania 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 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

# TITLE VII

## CEUTA AND MELILLA

### *Article 37*

#### ***Application of the Protocol***

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in Albania, 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. Albania shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38.

### *Article 38*

#### ***Special conditions***

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
  - (1) products originating in Ceuta and Melilla:
    - (a) products wholly obtained in Ceuta and Melilla;
    - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
      - (i) the said products have undergone sufficient working or processing within the meaning of Article 6;or that
      - (ii) those products are originating in Albania 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 Albania:
    - (a) products wholly obtained in Albania;
    - (b) products obtained in Albania, 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 are originating 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 "Albania" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.
- 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

## **TITLE VIII**

### **FINAL PROVISIONS**

#### *Article 39*

##### *Amendments to the Protocol*

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

## **Annex I**

### **Introductory notes to the list in Annex II**

#### **NOTE 1**

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

#### **NOTE 2**

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in 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 Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in 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, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

#### **NOTE 3**

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

Example:

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

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the

Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

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

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

Example:

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

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

Example:

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

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

Example:

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

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



individual percentages must not be exceeded, in relation to the particular materials to which they apply.

#### **NOTE 4**

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

#### **NOTE 5**

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

The following are the basic textile materials:

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

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

Example:

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

Example:

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

Example:

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

Example:

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

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

#### **NOTE 6**

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

Example:

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

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

#### **NOTE 7**

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
  - (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with

alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

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

## Annex 2

### **List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status**

The products mentioned in the list may not 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<br>(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:<br>- all the materials of Chapter 4 used are wholly obtained,<br>- all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and<br>- 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  |           |
| Chapter 6    | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage  | Manufacture in which:<br>- all the materials of Chapter 6 used are wholly obtained, and<br>- 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  |           |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| Chapter 8     | Edible fruit and nuts; peel of citrus fruits or melons   | Manufacture in which:<br>- all the fruit and nuts used are wholly obtained, and<br>- the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |        |
| ex Chapter 9  | Coffee, tea, maté and spices; except for:  | Manufacture in which all the materials of Chapter 9 used are wholly obtained  |        |
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion  | Manufacture from materials of any heading   |        |
| 0902          | Tea, whether or not flavoured  | Manufacture from materials of any heading   |        |
| ex 0910       | Mixtures of spices   | Manufacture from materials of any heading   |        |
| Chapter 10    | Cereals  | Manufacture in which all the materials of Chapter 10 used are wholly obtained   |        |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:  | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained   |        |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713   | Drying and milling of leguminous vegetables of heading 0708   |        |
| Chapter 12    | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder   | Manufacture in which all the materials of Chapter 12 used are wholly obtained   |        |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)  | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product  |        |
| 1302          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br><br>- Mucilages and thickeners, modified, derived from vegetable products<br><br>- Other | Manufacture from non-modified mucilages and thickeners<br><br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                              |        |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 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:<br><br>- Fats from bones or waste<br><br>- Other                        | Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506<br><br>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<br><br>- Fats from bones or waste<br><br>- Other                                  | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506<br><br>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:<br><br>- Solid fractions<br><br>- Other | Manufacture from materials of any heading, including other materials of heading 1504<br><br>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:<br><br>- Solid fractions<br><br>- Other               | Manufacture from materials of any heading, including other materials of heading 1506<br><br>Manufacture in which all the materials of Chapter 2 used are wholly obtained  |        |



| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 1507 to 1515  | Vegetable oils and their fractions:<br><br>- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption<br><br>- Solid fractions, except for that of jojoba oil<br><br>- Other | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from other materials of headings 1507 to 1515<br><br>Manufacture in which all the vegetable materials used are wholly obtained                |        |
| 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:<br><br>- all the materials of Chapter 2 used are wholly obtained, and<br><br>- 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:<br><br>- all the materials of Chapters 2 and 4 used are wholly obtained, and<br><br>- 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:<br><br>- from animals of Chapter 1, and/or<br><br>- 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:   |  |        |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------|--|---|--------|
| (1)        | (2)  | (3)   | or (4) |
| ex 1703    | - Chemically-pure maltose and fructose<br><br>- Other sugars in solid form, containing added flavouring or colouring matter<br><br>- Other<br><br>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter   | Manufacture from materials of any heading, including other materials of heading 1702<br><br>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<br><br>Manufacture in which all the materials used are originating<br><br>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |        |
| 1704       | Sugar confectionery (including white chocolate), not containing cocoa  | Manufacture:<br><br>- from materials of any heading, except that of the product, and<br><br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |        |
| Chapter 18 | Cocoa and cocoa preparations   | Manufacture:<br><br>- from materials of any heading, except that of the product, and<br><br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |        |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:<br><br>- Malt extract<br><br>- Other | Manufacture from cereals of Chapter 10<br><br>Manufacture:<br><br>- from materials of any heading, except that of the product, and<br><br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |        |

| HS heading          | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------------|--|--|--------|
| (1)                 | (2)  | (3)  | or (4) |
| 1902                | <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul> | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>                      |        |
| 1903                | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   | Manufacture from materials of any heading, except potato starch of heading 1108  |        |
| 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>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |
| 1905                | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products  | Manufacture from materials of any heading, except those of Chapter 11  |        |
| ex Chapter 20       | Preparations of vegetables, fruit, nuts or other parts of plants; except for:  | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained  |        |
| ex 2001             | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid  | Manufacture from materials of any heading, except that of the product  |        |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid  | Manufacture from materials of any heading, except that of the product  |        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
| 2006          | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)  | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |        |
| 2007          | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter  | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>   |        |
| ex 2008       | <ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirits</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> | Manufacture in which the value of 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<br><br>Manufacture from materials of any heading, except that of the product<br><br>Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |
| 2009          | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter   | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>   |        |
| ex Chapter 21 | Miscellaneous edible preparations; except for:  | Manufacture from materials of any heading, except that of the product   |        |
| 2101          | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof   | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the chicory used is wholly obtained</li> </ul>   |        |
| 2103          | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: <ul style="list-style-type: none"> <li>- Sauces and preparations therefor; mixed condiments and mixed seasonings</li> </ul>   | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used   |        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| ex 2104       | - Mustard flour and meal and prepared mustard   | Manufacture from materials of any heading  |        |
| 2106          | Soups and broths and preparations therefor  | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005  |        |
| 2106          | Food preparations not elsewhere specified or included   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product,<br>- 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<br>- 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:<br>- from materials of any heading, except heading 2207 or 2208, and<br>- 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                          |        |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages  | Manufacture:<br>- from materials of any heading, except heading 2207 or 2208, and<br>- 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  |        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| 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:<br>- all the cereals, sugar or molasses, meat or milk used are originating, and<br>- 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  |        |
| 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   |        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| ex 2519       | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia  | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used  |        |
| ex 2520       | Plasters specially prepared for dentistry   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |        |
| ex 2524       | Natural asbestos fibres   | Manufacture from asbestos concentrate  |        |
| ex 2525       | Mica powder   | Grinding of mica or mica waste   |        |
| ex 2530       | Earth colours, calcined or powdered   | Calcination or grinding of earth colours   |        |
| Chapter 26    | Ores, slag and ash  | Manufacture from materials of any heading, except that of the product  |        |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:   | Manufacture from materials of any heading, except that of the product  |        |
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) <sup>(1)</sup><br>or<br>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) <sup>(2)</sup><br>or<br>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 |        |

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

<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------|--|---|--------|
| (1)        | (2)  | (3)   | or (4) |
| 2711       | Petroleum gases and other gaseous hydrocarbons   | Operations of refining and/or one or more specific process(es) <sup>(3)</sup>   |        |
|            |  | or  |        |
|            |  | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |        |
| 2712       | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) <sup>(4)</sup>   |        |
|            |  | or  |        |
|            |  | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |        |
| 2713       | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials   | Operations of refining and/or one or more specific process(es) <sup>(5)</sup>   |        |
|            |  | or  |        |
|            |  | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |        |
| 2714       | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks   | Operations of refining and/or one or more specific process(es) <sup>(6)</sup>   |        |
|            |  | or  |        |
|            |  | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |        |

<sup>3</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>4</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>5</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>6</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.



| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 2715          | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)              | Operations of refining and/or one or more specific process(es) <sup>(7)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805       | "Mischmetall"  | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 2811       | Sulphur trioxide   | Manufacture from sulphur dioxide   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833       | Aluminium sulphate   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex 2840       | Sodium perborate   | Manufacture from disodium tetraborate pentahydrate   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852       | Mercury compounds of 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 2852, 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 |
|               | Mercury compounds Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives   | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | Mercury compounds of heterocyclic compounds with nitrogen hetero-atom(s) only  | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 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 |

<sup>7</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |   |
|---------------|---|--|---|
| (1)           | (2)   | (3)  | or (4)  |
|               | <p>Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Mercury compounds of naphthenic acids, their water-insoluble salts and their esters</p> <p>Other mercury compounds of prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</p> | <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| ex Chapter 29 | Organic chemicals; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels  | <p>Operations of refining and/or one or more specific process(es) <sup>(8)</sup></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>  |   |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels   | <p>Operations of refining and/or one or more specific process(es) <sup>(9)</sup></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>  |   |

<sup>8</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>9</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol  | Manufacture from materials of any heading, including other materials of heading 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       | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives<br><br>- 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 |
| 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          | 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: |   |  |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 3003 and 3004 | <p>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- Other</p> <p>-- Human blood</p> <p>-- Animal blood prepared for therapeutic or prophylactic uses</p> <p>-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>-- Haemoglobin, blood globulins and serum globulins</p> <p>-- Other</p> <p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading 2941</p> | <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <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> |        |
|               |  | 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  |        |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |   |
|---------------|--|--|---|
| (1)           | (2)  | (3)  | or (4)  |
| ex 3006       | <ul style="list-style-type: none"> <li>- Other</li> <li>- Waste pharmaceuticals specified in note 4(k) to this Chapter</li> <li>- Sterile surgical or dental adhesion barriers, whether or not absorbable: <ul style="list-style-type: none"> <li>- made of plastics</li> <li>- made of fabrics</li> </ul> </li> <li>- Appliances identifiable for ostomy use</li> </ul> | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| ex Chapter 31 | Fertilizers; 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        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| ex 3105       | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:<br>- sodium nitrate<br>- calcium cyanamide<br>- potassium sulphate<br>- magnesium potassium sulphate | Manufacture:<br>- 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<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201       | Tannins and their salts, ethers, esters and other derivatives   | Manufacture from tanning extracts of vegetable origin  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205          | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(10)</sup>   | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:   | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301          | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils                  | Manufacture from materials of any heading, including materials of a different "group" <sup>(11)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

<sup>10</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

<sup>11</sup> A "group" is regarded as any part of the heading separated from the rest by a semicolon.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403       | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals   | Operations of refining and/or one or more specific process(es) <sup>(12)</sup><br>or<br>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:<br><br>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax<br><br>- 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<br><br>Manufacture from materials of any heading, except:<br>- hydrogenated oils having the character of waxes of heading 1516,<br><br>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and<br><br>- materials of heading 3404<br><br>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 |

<sup>12</sup>

For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 3505          | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:<br><br>- Starch ethers and esters<br><br>- Other  | Manufacture from materials of any heading, including other materials of heading 3505<br><br>Manufacture from materials of any heading, except those of heading 1108  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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:<br><br>- Instant print film for colour photography, in packs<br><br>- Other | 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<br><br>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |



| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 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       | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes<br><br>- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803       | Refined tall oil  | Refining of crude tall oil   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805       | Spirits of sulphate turpentine, purified  | Purification by distillation or refining of raw spirits of sulphate turpentine   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806       | Ester gums  | Manufacture from resin acids   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807       | Wood pitch (wood tar pitch)   | Distillation of wood tar   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808          | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products  |  |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status                                  |        |
|------------|--|--|--------|
| (1)        | (2)  | (3)  | or (4) |
| 3809       | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products                |        |
| 3810       | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products                |        |
| 3811       | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:   |  |        |
|            | - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals  | Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product |        |
|            | - Other  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                 |        |
| 3812       | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                 |        |
| 3813       | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                 |        |
| 3814       | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                 |        |
| 3818       | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                 |        |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|------------|--|---|--|
| (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  |  |
| Ex 3821    | Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3822       | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3823       | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:<br><br>- Industrial monocarboxylic fatty acids, acid oils from refining<br><br>- Industrial fatty alcohols  | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from materials of any heading, including other materials of heading 3823   |  |
| 3824       | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:<br><br>- The following of this heading:<br><br>-- Prepared binders for foundry moulds or cores based on natural resinous products<br><br>-- Naphthenic acids, their water-insoluble salts and their esters<br><br>-- 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 |

| HS heading   | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |   |
|--------------|---|--|---|
| (1)          | (2)   | (3)  | or (4)  |
|              | <ul style="list-style-type: none"> <li>-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>  |   |
| 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"> <li>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> <li>- Other</li> </ul>   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(13)</sup></li> </ul> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(14)</sup></p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

<sup>13</sup> 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.

<sup>14</sup> 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.

| HS heading   | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|--------------|---|--|--|
| (1)          | (2)   | (3)  | or (4)   |
| ex 3907      | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(15)</sup>                                    |  |
|              | - Polyester   | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)   |  |
| 3912         | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms   | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product  |  |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:                                 |  |  |
|              | - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|              | - Other:  |  |  |
|              | -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content   | Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(16)</sup> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|              | -- Other  | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(17)</sup>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

<sup>15</sup> 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.

<sup>16</sup> 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.

<sup>17</sup> 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.

| HS heading             | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------------------|--|--|--|
| (1)                    | (2)  | (3)  | or (4)   |
| ex 3916 and<br>ex 3917 | Profile shapes and tubes   | Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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                                | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3920                | - Ionomer sheet or film<br><br>- Sheets of regenerated cellulose, polyamides or polyethylene   | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium<br><br>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 | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3921                | Foils of plastic, metallised   | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(18)</sup>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926           | Articles of plastics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex Chapter 40          | Rubber and articles thereof; except for:   | Manufacture from materials of any heading, except that of the product  |  |
| ex 4001                | Laminated slabs of crepe rubber for shoes  | Lamination of sheets of natural rubber   |  |
| 4005                   | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip  | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product   |  |
| 4012                   | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:<br><br>- Retreaded pneumatic, solid or cushion tyres, of rubber<br><br>- Other | Retreading of used tyres<br><br>Manufacture from materials of any heading, except those of headings 4011 and 4012  |  |
| ex 4017                | Articles of hard rubber  | Manufacture from hard rubber   |  |

<sup>18</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

| HS heading   | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|--|---|--|--------|
| (1)  | (2)   | (3)  | or (4) |
| ex Chapter 41<br><br>ex 4102<br><br>4104 to 4106<br><br>4107, 4112 and 4113<br><br>ex 4114 | Raw hides and skins (other than furskins) and leather; except for:<br><br>Raw skins of sheep or lambs, without wool on<br><br>Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared<br><br>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<br><br>Patent leather and patent laminated leather; metallised leather | Manufacture from materials of any heading, except that of the product<br><br>Removal of wool from sheep or lamb skins, with wool on<br><br>Retanning of tanned leather<br><br>Or<br>Manufacture from materials of any heading, except that of the product<br><br>Manufacture from materials of any heading, except headings 4104 to 4113<br><br>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<br><br>ex 4302<br><br><br><br>4303   | Furskins and artificial fur; manufactures thereof; except for:<br><br>Tanned or dressed furskins, assembled:<br><br>- Plates, crosses and similar forms<br><br>- Other<br><br>Articles of apparel, clothing accessories and other articles of fur skin  | Manufacture from materials of any heading, except that of the product<br><br>Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins<br><br>Manufacture from non-assembled, tanned or dressed furskins<br><br>Manufacture from non-assembled tanned or dressed furskins of heading 4302   |        |
| ex Chapter 44<br><br>ex 4403<br><br>ex 4407  | Wood and articles of wood; wood charcoal; except for:<br><br>Wood roughly squared<br><br>Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed  | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down<br><br>Planing, sanding or end-jointing  |        |

| HS heading         | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status                                     |        |
|--------------------|--|---|--------|
| (1)                | (2)  | (3)   | or (4) |
| ex 4408            | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or end-jointing  |        |
| ex 4409            | Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:  |   |        |
|                    | - Sanded or end-jointed  | Sanding or end-jointing   |        |
|                    | - Beadings and mouldings   | Beading or moulding   |        |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards  | Beading or moulding   |        |
| ex 4415            | Packing cases, boxes, crates, drums and similar packings, of wood  | Manufacture from boards not cut to size   |        |
| ex 4416            | Casks, barrels, vats, tubs and other cooper's 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   |        |



| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|--|--|--------|
| (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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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  |        |
| 4910          | Calendars of any kind, printed, including calendar blocks:<br><br>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard                                 | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |        |

| HS heading      | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|-----------------|---|--|--------|
| (1)             | (2)   | (3)  | or (4) |
|                 | - Other   | Manufacture from materials of any heading, except those of headings 4909 and 4911  |        |
| ex Chapter 50   | Silk; except for:   | Manufacture from materials of any heading, except that of the product  |        |
| ex 5003         | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste   |        |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste   | Manufacture from <sup>(19)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- other natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials |        |
| 5007            | Woven fabrics of silk or of silk waste:<br>- Incorporating rubber thread<br>- Other                     | Manufacture from single yarn <sup>(20)</sup><br><br>Manufacture from <sup>(21)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or   |        |

<sup>19</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>20</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
|               |   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |        |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:  | Manufacture from materials of any heading, except that of the product   |        |
| 5106 to 5110  | Yarn of wool, of fine or coarse animal hair or of horsehair   | Manufacture from <sup>(22)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |        |
| 5111 to 5113  | Woven fabrics of wool, of fine or coarse animal hair or of horsehair:<br><br>- Incorporating rubber thread<br><br>- Other | Manufacture from single yarn <sup>(23)</sup><br><br>Manufacture from <sup>(24)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |        |

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>23</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
|               |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |        |
| ex Chapter 52 | Cotton; except for:  | Manufacture from materials of any heading, except that of the product  |        |
| 5204 to 5207  | Yarn and thread of cotton  | Manufacture from <sup>(25)</sup> :<br><ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>                             |        |
| 5208 to 5212  | Woven fabrics of cotton:<br><ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul> | Manufacture from single yarn <sup>(26)</sup><br>Manufacture from <sup>(27)</sup> :<br><ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> or                          |        |

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
|               |   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |        |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:   | Manufacture from materials of any heading, except that of the product   |        |
| 5306 to 5308  | Yarn of other vegetable textile fibres; paper yarn  | Manufacture from <sup>(28)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |        |
| 5309 to 5311  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:<br><br>- Incorporating rubber thread<br><br>- Other | Manufacture from single yarn <sup>(29)</sup><br><br>Manufacture from <sup>(30)</sup> :<br>- coir yarn,<br>- jute yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |        |

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>30</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
|               |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |        |
| 5401 to 5406  | Yarn, monofilament and thread of man-made filaments                                  | Manufacture from <sup>(31)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |        |
| 5407 and 5408 | Woven fabrics of man-made filament yarn:<br>- Incorporating rubber thread<br>- Other | Manufacture from single yarn <sup>(32)</sup><br>Manufacture from <sup>(33)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |        |

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>32</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading   | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|--------------|--|---|--------|
| (1)          | (2)  | (3)   | or (4) |
|              |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |        |
| 5501 to 5507 | Man-made staple fibres   | Manufacture from chemical materials or textile pulp   |        |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres                                     | Manufacture from <sup>(34)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |        |
| 5512 to 5516 | Woven fabrics of man-made staple fibres:<br>- Incorporating rubber thread<br>- Other | Manufacture from single yarn <sup>(35)</sup><br><br>Manufacture from <sup>(36)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |        |

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>35</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>36</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading  | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---|---|--|--------|
| (1)   | (2)   | (3)  | or (4) |
|   |   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product  |        |
| ex Chapter 56<br><br><br><br><br><br><br><br><br><br>5602 | <p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>- Needleloom felt</p> <p>- Other</p> | <p>Manufacture from <sup>(37)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from <sup>(38)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading 5402,</li> <li>- polypropylene fibres of heading 5503 or 5506, or</li> <li>- polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from <sup>(39)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul> |        |

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>38</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>39</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|------------|--|--|--------|
| (1)        | (2)  | (3)  | or (4) |
| 5604       | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:<br><br>- Rubber thread and cord, textile covered<br><br>- Other | Manufacture from rubber thread or cord, not textile covered<br><br>Manufacture from <sup>(40)</sup> :<br><br>- natural fibres, not carded or combed or otherwise processed for spinning,<br><br>- chemical materials or textile pulp, or<br><br>- paper-making materials |        |
| 5605       | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal   | Manufacture from <sup>(41)</sup> :<br><br>- natural fibres,<br><br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br><br>- chemical materials or textile pulp, or<br><br>- paper-making materials                                   |        |
| 5606       | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn  | Manufacture from <sup>(42)</sup> :<br><br>- natural fibres,<br><br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br><br>- chemical materials or textile pulp, or<br><br>- paper-making materials                                   |        |
| Chapter 57 | Carpets and other textile floor coverings:<br><br>- Of needleloom felt   | Manufacture from <sup>(43)</sup> :<br><br>- natural fibres, or<br><br>- chemical materials or textile pulp<br><br>However:   |        |

<sup>40</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>42</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
|               | <p>- Of other felt</p> <p>- Other</p>  | <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <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>Jute fabric may be used as a backing</p> <p>Manufacture from <sup>(44)</sup>:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from <sup>(45)</sup>:</p> <p>- coir yarn or jute yarn,</p> <p>- synthetic or artificial filament yarn,</p> <p>- natural fibres, or</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p> |        |
| ex Chapter 58 | <p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>- Combined with rubber thread</p> <p>- Other</p> | <p>Manufacture from single yarn <sup>(46)</sup></p> <p>Manufacture from <sup>(47)</sup>:</p>  |        |

<sup>44</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>45</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>46</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>47</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------|---|---|--------|
| (1)        | (2)   | (3)   | or (4) |
| 5805       | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up   | <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> or<br>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 |        |
| 5810       | Embroidery in the piece, in strips or in motifs   | Manufacture:<br><ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>  |        |
| 5901       | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn   |        |
| 5902       | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:<br><br><ul style="list-style-type: none"> <li>- Containing not more than 90 % by weight of textile materials</li> <li>- Other</li> </ul>    | Manufacture from yarn<br><br>Manufacture from chemical materials or textile pulp  |        |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------|--|---|--------|
| (1)        | (2)  | (3)   | or (4) |
| 5903       | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902  | Manufacture from yarn<br>or<br>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  |        |
| 5904       | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn <sup>(48)</sup>   |        |
| 5905       | Textile wall coverings:<br><br>- Impregnated, coated, covered or laminated with rubber, plastics or other materials<br><br>- Other                   | Manufacture from yarn<br><br>Manufacture from <sup>(49)</sup> :<br><br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp<br>or<br>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 |        |
| 5906       | Rubberised textile fabrics, other than those of heading 5902:  |   |        |

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading   | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |   |
|--------------|---|---|---|
| (1)          | (2)   | (3)   | or (4)  |
| 5907         | <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> <li>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p> | <p>Manufacture from <sup>(50)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <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, 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> |
| 5908         | <p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>  | <p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>  |   |
| 5909 to 5911 | <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading 5911</li> </ul>  | <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>   |   |

<sup>50</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|------------|---|--|--------|
| (1)        | (2)   | (3)  | or (4) |
|            | <p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p> | <p>Manufacture from <sup>(51)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>-- yarn of polytetrafluoroethylene <sup>(52)</sup>,</li> <li>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>-- monofil of polytetrafluoroethylene <sup>(53)</sup>,</li> <li>-- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(54)</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>-- natural fibres,</li> <li>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-- chemical materials or textile pulp</li> </ul> </li> </ul> <p>Manufacture from <sup>(55)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> |        |

<sup>51</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

<sup>52</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>53</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>54</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>55</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading  | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---|--|---|--------|
| (1)   | (2)  | (3)   | or (4) |
| Chapter 60  | Knitted or crocheted fabrics   | Manufacture from <sup>(56)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp   |        |
| Chapter 61  | Articles of apparel and clothing accessories, knitted or crocheted:<br><br>- 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<br><br>- Other | Manufacture from yarn <sup>(57)</sup> <sup>(58)</sup><br><br>Manufacture from <sup>(59)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp                                |        |
| ex Chapter 62<br><br>ex 6202, ex 6204,<br>ex 6206, ex 6209<br>and ex 6211 | Articles of apparel and clothing accessories, not knitted or crocheted; except for:<br><br>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered   | Manufacture from yarn <sup>(60)</sup> <sup>(61)</sup><br><br>Manufacture from yarn <sup>(62)</sup><br>or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(63)</sup> |        |

<sup>56</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>57</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>58</sup> See Introductory Note 6.

<sup>59</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>60</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>61</sup> See Introductory Note 6.

<sup>62</sup> See Introductory Note 6.

<sup>63</sup> See Introductory Note 6.

| HS heading          | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------------|---|--|--------|
| (1)                 | (2)   | (3)  | or (4) |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester  | Manufacture from yarn <sup>(64)</sup><br>or<br>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(65)</sup>   |        |
| 6213 and 6214       | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:<br><br>- Embroidered                       | Manufacture from unbleached single yarn <sup>(66)(67)</sup><br>or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(68)</sup>   |        |
|                     | - Other   | Manufacture from unbleached single yarn <sup>(69)(70)</sup><br>or<br>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product |        |
| 6217                | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |        |

<sup>64</sup> See Introductory Note 6.

<sup>65</sup> See Introductory Note 6.

<sup>66</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>67</sup> See Introductory Note 6.

<sup>68</sup> See Introductory Note 6.

<sup>69</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>70</sup> See Introductory Note 6.



| HS heading                        | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|-----------------------------------|---|---|--------|
| (1)                               | (2)   | (3)   | or (4) |
|                                   | <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>   | <p>Manufacture from yarn <sup>(71)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(72)</sup></p> <p>Manufacture from yarn <sup>(73)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(74)</sup></p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>(75)</sup></p> |        |
| ex Chapter 63<br><br>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"> <li>- Of felt, of nonwovens</li> <li>- Other:</li> </ul> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from <sup>(76)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>  |        |

<sup>71</sup> See Introductory Note 6.

<sup>72</sup> See Introductory Note 6.

<sup>73</sup> See Introductory Note 6.

<sup>74</sup> See Introductory Note 6.

<sup>75</sup> See Introductory Note 6.

<sup>76</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------|--|---|--------|
| (1)        | (2)  | (3)   | or (4) |
| 6305       | -- Embroidered   | Manufacture from unbleached single yarn <sup>(77)</sup> <sup>(78)</sup>   |        |
|            | -- Other   | Manufacture from unbleached single yarn <sup>(79)</sup> <sup>(80)</sup>   |        |
| 6306       | Sacks and bags, of a kind used for the packing of goods  | Manufacture from <sup>(81)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp         |        |
| 6307       | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:<br><br>- Of nonwovens | Manufacture from <sup>(82)</sup> <sup>(83)</sup> :<br>- natural fibres, or<br>- chemical materials or textile pulp  |        |
|            | - Other<br><br>Other made-up articles, including dress patterns  | Manufacture from unbleached single yarn <sup>(84)</sup> <sup>(85)</sup><br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |        |

<sup>77</sup> See Introductory Note 6.

<sup>78</sup> 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.

<sup>79</sup> See Introductory Note 6.

<sup>80</sup> 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.

<sup>81</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>82</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>83</sup> See Introductory Note 6.

<sup>84</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>85</sup> See Introductory Note 6.

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 6308          | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale          | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |        |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for:  | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406  |        |
| 6406          | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof                  | Manufacture from materials of any heading, except that of the product   |        |
| ex Chapter 65 | Headgear and parts thereof; except for:  | Manufacture from materials of any heading, except that of the product   |        |
| 6505          | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres <sup>(86)</sup>   |        |
| Ex 6506       | 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 <sup>(87)</sup>   |        |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:   | Manufacture from materials of any heading, except that of the product   |        |
| 6601          | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |        |
| Chapter 67    | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair  | Manufacture from materials of any heading, except that of the product   |        |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:   | Manufacture from materials of any heading, except that of the product   |        |

<sup>86</sup>

See Introductory Note 6.

<sup>87</sup>

See Introductory Note 6.

| HS heading                   | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|------------------------------|--|--|--------|
| (1)                          | (2)  | (3)  | or (4) |
| ex 6803                      | Articles of slate or of agglomerated slate   | Manufacture from worked slate  |        |
| ex 6812                      | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate  | Manufacture from materials of any heading  |        |
| ex 6814                      | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials   | Manufacture from worked mica (including agglomerated or reconstituted mica)  |        |
| Chapter 69                   | Ceramic products   | Manufacture 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:<br><br>- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(88)</sup><br><br>- Other | Manufacture from non-coated glass-plate substrate of heading 7006<br><br>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   |        |
| 7010                         | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass  | Manufacture from materials of any heading, except that of the product<br>or<br>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 |        |

<sup>88</sup>

SEMII – Semiconductor Equipment and Materials Institute Incorporated.

| HS heading                   | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|------------------------------|--|---|--------|
| (1)                          | (2)  | (3)   | or (4) |
| 7013                         | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)                                 | Manufacture from materials of any heading, except that of the product   |        |
|                              |  | or  |        |
|                              |  | Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product   |        |
|                              |  | or  |        |
|                              |  | Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |        |
| ex 7019                      | Articles (other than yarn) of glass fibres   | Manufacture from:   |        |
|                              |  | - uncoloured slivers, rovings, yarn or chopped strands, or  |        |
|                              |  | - glass wool  |        |
| ex Chapter 71                | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product   |        |
| ex 7101                      | Natural or cultured pearls, graded and temporarily strung for convenience of transport   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |        |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed)  | Manufacture from unworked precious or semi-precious stones  |        |
| 7106, 7108 and 7110          | Precious metals:   |   |        |
|                              | - Unwrought  | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110   |        |
|                              |  | or  |        |
|                              |  | Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110   |        |
|                              |  | or  |        |
|                              |  | Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals   |        |
|                              | - Semi-manufactured or in powder form  | Manufacture from unwrought precious metals  |        |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured  | Manufacture from metals clad with precious metals, unwrought  |        |

| HS heading            | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|-----------------------|--|---|--------|
| (1)                   | (2)  | (3)   | or (4) |
| 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<br>or<br>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product |        |
| ex Chapter 72         | Iron and steel; except for:  | Manufacture from materials of any heading, except that of the product   |        |
| 7207                  | Semi-finished products of iron or non-alloy steel  | Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205  |        |
| 7208 to 7216          | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel  | Manufacture from ingots or other primary forms of heading 7206  |        |
| 7217                  | Wire of iron or non-alloy steel  | Manufacture from semi-finished materials of heading 7207  |        |
| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel  | Manufacture from ingots or other primary forms of heading 7218  |        |
| 7223                  | Wire of stainless steel  | Manufacture from semi-finished materials of heading 7218  |        |
| ex 7224, 7225 to 7228 | Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224  |        |
| 7229                  | Wire of other alloy steel  | Manufacture from semi-finished materials of heading 7224  |        |
| 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  |        |

| HS heading          | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------------|--|---|--------|
| (1)                 | (2)  | (3)   | or (4) |
| 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 sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product |        |
| 7308                | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used  |        |
| ex 7315             | Skid chain   | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product  |        |
| ex Chapter 74       | Copper and articles thereof; except for:   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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:<br><br>- Refined copper   | Manufacture from materials of any heading, except that of the product   |        |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 7404          | - Copper alloys and refined copper containing other elements<br><br>Copper waste and scrap   | Manufacture from refined copper, unwrought, or waste and scrap of copper  |        |
| 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>or<br>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   |        |



| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|---------------|--|--|--------|
| (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 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |        |
| Chapter 77    | Reserved for possible future use in the HS   |  |        |
| ex Chapter 78 | Lead and articles thereof; except for:   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>   |        |
| 7801          | <p>Unwrought lead:</p> <ul style="list-style-type: none"> <li>- Refined lead</li> <li>- Other</li> </ul>   | <p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used</p>  |        |
| 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:   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>   |        |
| 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  |        |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
| ex Chapter 80 | Tin and articles thereof, except for:   | Manufacture:  |        |
| 8001          | Unwrought tin   | - from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |        |
| 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   |        |
| 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |        |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| ex 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208  | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used   |  |
| 8214          | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used  |  |
| 8215          | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware  | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used  |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| 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:<br>- from materials of any heading, except that of the product, and<br>- 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 <sup>(89)</sup>  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402          | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers                                   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 |

<sup>89</sup> This rule shall apply until 31.12.2005.

| HS heading       | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------------|--|--|--|
| (1)              | (2)  | (3)  | or (4)   |
| 8403 and ex 8404 | Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers   | Manufacture from materials of any heading, except those of headings 8403 and 8404  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406             | Steam turbines and other vapour turbines   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8407             | Spark-ignition reciprocating or rotary internal combustion piston engines  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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 |
| 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   |  |

| HS heading   | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|--------------|--|--|--|
| (1)          | (2)  | (3)  | or (4)   |
| 8418         | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415                  | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419      | Machines for wood, paper pulp, paper and paperboard industries   | Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8420         | Calendering or other rolling machines, other than for metals or glass, and cylinders therefore   | Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423         | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery  | Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>  | 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:                   |  |  |

| HS heading   | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|--------------|---|---|--|
| (1)          | (2)   | (3)   | or (4)   |
|              | - Road rollers  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
|              | - Other   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |
| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |
| Ex 8443      | Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |

| HS heading   | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|--------------|--|---|--|
| (1)          | (2)  | (3)   | or (4)   |
| 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         | <p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>- Other</p> | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>- 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</p> <p>- the thread-tension, crochet and zigzag mechanisms used are originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |  |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of 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> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |   |
|------------|--|---|---|
| (1)        | (2)  | (3)   | or (4)  |
| 8484       | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |   |
| ex 8486    | <ul style="list-style-type: none"> <li>- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes</li> <li>- machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching</li> <li>- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass</li> <li>- parts and accessories suitable for use solely or principally with the machines of headings 8456, 8462 and 8464</li> <li>- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</li> <li>- moulds, injection or compression types</li> <li>- other lifting, handing, loading or unloading machinery</li> <li>- parts suitable for use solely or principally with the machinery of heading 8428</li> <li>- cameras of a kind used for preparing printing plates or cylinders which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all non originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |



| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| 8487          | substrates; parts and accessories thereof<br><br>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter   | materials used does not exceed 40 % of the ex-works price of the product, and<br><br>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used<br><br>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:<br><br>- from materials of any heading, except that of the product, and<br><br>- 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:<br><br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br><br>- 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:<br><br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br><br>- 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  |  |
| ex 8517       | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | Manufacture in which:<br><br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br><br>- 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 |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------|--|--|--|
| (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   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8519       | Sound recording or sound reproducing apparatus   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | 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   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8522       | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8523       | <ul style="list-style-type: none"> <li>- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding products of Chapter 37;</li> <li>- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding products of Chapter 37</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------|---|--|--|
| (1)        | (2)   | (3)  | or (4)   |
|            | - proximity cards and "smart cards" with two or more electronic integrated circuits   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|            | - "smart cards" with one electronic integrated circuit  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8525       | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | 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"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8527       | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |   |
|------------|---|--|---|
| (1)        | (2)   | (3)  | or (4)  |
| 8528       | <p>- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>- other monitors and projectors, not incorporating television reception apparatus; ,Reception apparatus for television –, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;</p>           | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>   |
| 8529       | <p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <p>-Suitable for use solely or principally with video recording or reproducing apparatus</p> <p>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>-Other</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8535       | <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V</p>  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>   |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |   |
|------------|--|--|---|
| (1)        | (2)  | (3)  | or (4)  |
| 8536       | <p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V</p> <p>- connectors for optical fibres, optical fibre bundles or cables</p> <p>-- of plastics</p> <p>-- of ceramics, of iron and steel</p> <p>-- of copper</p>    | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8537       | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>  | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8541    | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips   | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>  | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| ex 8542    | Electronic integrated circuits and microassemblies:  |  |   |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |   |
|------------|--|---|---|
| (1)        | (2)  | (3)   | or (4)  |
|            | <ul style="list-style-type: none"> <li>- Monolithic integrated circuits</li> <br/> <li>- multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</li> <br/> <li>- Other</li> </ul>   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country or territory other than those specified in Articles 3 and 4</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 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  |   |
| 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  |   |

| HS heading    | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 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 electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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 |

| HS heading | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status   |   |
|------------|---|---|---|
| (1)        | (2)   | (3)   | or (4)  |
| 8711       | <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>- With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>-- Not exceeding 50 cm<sup>3</sup></p> <p>-- Exceeding 50 cm<sup>3</sup></p> <p>- Other</p> | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> | <p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8712    | Bicycles without ball bearings  | Manufacture from materials of any heading, except those of heading 8714   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  |
| 8715       | Baby carriages and parts thereof  | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  |
| 8716       | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof   | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  |



| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for:   | Manufacture from materials of any heading, except that of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804       | Rotochutes   | Manufacture from materials of any heading, including other materials of heading 8804  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805          | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles  | Manufacture from materials of any heading, except that of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89    | Ships, boats and floating structures   | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9002          | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9004          | Spectacles, goggles and the like, corrective, protective or other  | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product   |  |
| ex 9005       | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor   | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and<br>- 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 |

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

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------|--|--|--|
| (1)        | (2)  | (3)  | or (4)   |
| 9017       | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9018       | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:<br><br>- Dentists' chairs incorporating dental appliances or dentists' spittoons<br><br>- Other   | Manufacture from materials of any heading, including other materials of heading 9018<br><br>Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019       | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product   |
| 9020       | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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   |  |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|------------|--|--|--|
| (1)        | (2)  | (3)  | or (4)   |
| 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:<br><br>- Parts and accessories<br><br>- Other   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which:<br><br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br><br>- 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 |
| 9029       | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9030       | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

| HS heading    | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 9031          | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors                                | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9032          | Automatic regulating or controlling instruments and apparatus  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9033          | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for:  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9105          | Other clocks   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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 |

| HS heading          | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status   |  |
|---------------------|--|---|--|
| (1)                 | (2)  | (3)   | or (4)   |
| 9112                | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof   | Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113                | Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>- Other</li> </ul>                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>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 <sup>2</sup> or less   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: <ul style="list-style-type: none"> <li>- the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul> | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading             | Description of product  | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|------------------------|---|--|--------|
| (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 thereof  |        |
| ex 9503<br>[9501,9502] | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |        |
| ex 9506                | Golf clubs and parts thereof  | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used   |        |
| ex Chapter 96          | Miscellaneous manufactured articles; except for:  | Manufacture from materials of any heading, except that of the product  |        |
| ex 9601 and<br>ex 9602 | Articles of animal, vegetable or mineral carving materials  | Manufacture from "worked" carving materials of the same heading as the product   |        |
| ex 9603                | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |        |
| 9605                   | Travel sets for personal toilet, sewing or shoe or clothes cleaning   | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |        |

| HS heading | Description of product   | Working or processing, carried out on non-originating materials, which confers originating status  |        |
|------------|--|--|--------|
| (1)        | (2)  | (3)  | or (4) |
| 9606       | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |        |
| ex 9613    | Lighters with piezo-igniter  | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product   |        |
| ex 9614    | Smoking pipes and pipe bowls   | Manufacture from roughly-shaped blocks   |        |
| Chapter 97 | Works of art, collectors' pieces and antiques  | Manufacture from materials of any heading, except that of the product  |        |



## **Annex III**

### **Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1**

#### *Printing instructions*

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

**MOVEMENT CERTIFICATE**

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

|  |   |
|--|---|
| <p><b>13. REQUEST FOR VERIFICATION, to</b></p>   | <p><b>14. RESULT OF VERIFICATION</b></p>  |
| <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>.....</p> <p style="text-align: center;">(Signature)</p> | <p>Verification carried out shows that this certificate <sup>(1)</sup></p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>.....</p> <p style="text-align: center;">(Signature)</p> <p>_____</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 .
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

**APPLICATION FOR A MOVEMENT CERTIFICATE**

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

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

**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 enable these goods to meet the above conditions:

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

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

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

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

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

## Annex IV

### 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.

#### Bulgarian version

**Износителят на продуктите, обхванати от този документ (митническо разрешение № ...<sup>(1)</sup>) декларира, че освен където ясно е отбелязано друго, тези продукти са с ...<sup>(2)</sup> преференциален произход**

#### Spanish version

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

#### Czech version

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

#### Danish version

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

#### German version

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

#### Estonian version

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

#### Greek version

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

#### English version

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

#### French version

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

#### Italian version

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

#### Latvian version

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

#### Lithuanian version

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

#### Hungarian version

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

#### Maltese version

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

#### Dutch version

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

#### Polish version

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

#### Portuguese version

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

#### Romanian version

**Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...<sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...<sup>(2)</sup>.**

#### Slovak version

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

#### Slovenian version

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

#### Finnish version

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

#### Swedish version

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

#### Albanian version

Eksportuesi i produkteve të përfshira në këtë dokument (autorizim doganor Nr. ...<sup>(1)</sup>) deklaron që, përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjinë preferenciale (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)

---

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

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

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

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



## Annex V

### Products excluded from the cumulation provided for in Article 3 and Article 4

| CN-Code    | Description  |
|------------|--|
| 1704 90 99 | Other sugar confectionery, not containing cocoa.   |
| 1806 10 30 | Chocolate and other food preparations containing cocoa   |
| 1806 10 90 | - cacao powder, containing added sugar or sweetening matter:<br>- - containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose<br>- - containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose   |
| 1806 20 95 | - Other food preparations containing cocoa in block, slabs or bars weighting more than 2Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packaging of a content exceeding 2 Kg<br>-- Other<br>--- Other  |
| 1901 90 99 | Malt extract, food preparations of flour, groats, meal, starch or malt extract, nit 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<br>- other<br>-- other (than malt extract)<br>--- other |
| 2101 12 98 | Other preparations with a basis of coffee.   |
| 2101 20 98 | Other preparations with a basis of tea or mate.  |
| 2106 90 59 | Food preparations not elsewhere specified or included<br>- other<br>- - other  |
| 2106 90 98 | Food preparations not elsewhere specified or included:<br>- other (than protein concentrates and textured protein substances)<br>-- other<br>--- other   |
| 3302 10 29 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:   |

|  |  |
|--|--|
|  | <ul style="list-style-type: none"><li>-Of a kind used in the food or drink industries</li><li>--Of the type used in the drink industries:</li><li>---Preparations containing all flavouring agents characterizing a beverage:</li><li>----Of an actual alcoholic strength by volume exceeding 0.5%</li><li>----Other:</li><li>-----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch</li><li>-----Other</li></ul> |
|--|--|

---