

Official Journal

of the European Communities

ISSN 0378-6978

L 371

Volume 34

31 December 1991

English edition

Legislation

Contents

I *Acts whose publication is obligatory*

.....

II *Acts whose publication is not obligatory*

Council

91/668/EEC:

- ★ Council Decision of 2 December 1991 concerning the conclusion of the Agreement between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part..... 1
- Agreement between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part..... 2

Price: ECU 16

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.
The titles of all other Acts are printed in bold type and preceded by an asterisk.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 2 December 1991

concerning the conclusion of the Agreement between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part

(91/668/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas the Agreement negotiated between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part should be approved,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement between the European Economic Community of the one part and the Government of

Denmark and the Home Government of the Faroe Islands of the other part is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons empowered to sign the Agreement in order to bind the Community and to give the notification provided for in Article 38 of the Agreement ⁽¹⁾.

Done at Brussels, 2 December 1991.

For the Council

The President

H. VAN DEN BROEK

⁽¹⁾ See page 8 of this Official Journal.

AGREEMENT

between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part

THE EUROPEAN ECONOMIC COMMUNITY

of the one part, and

THE GOVERNMENT OF DENMARK AND THE HOME GOVERNMENT OF THE FAROE ISLANDS,

of the other part,

RECALLING the status of the Faroe Islands as a self-governing integral part of one of the Member States of the Community;

RECALLING the Resolution of the Council of 4 February 1974 on the problems of the Faroe Islands;

CONSIDERING the vital importance for the Faroe Islands of fisheries, which constitute their essential economic activity, fish and fishery products being their main export articles;

CONSIDERING the importance of the fisheries relationship laid down in the agreement on fisheries between the parties, who confirm that the trade aspects of the present agreement should not affect the functioning of the fisheries agreement and that, consequently, the volume of the mutual fisheries possibilities under that agreement should continue to be maintained at a satisfactory level;

DESIRING to consolidate and to extend the economic relations existing between the Community and the Faroe Islands and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce for the purpose of contributing to the work of constructing Europe;

RESOLVED to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas;

DECLARING their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement;

HAVE DECIDED, in pursuit of these objectives and considering that no provisions of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

TO CONCLUDE THIS AGREEMENT:

Article 1

The aim of this Agreement is:

- (a) to promote through the expansion of reciprocal trade harmonious development of economic relations between the European Economic Community and the Faroe Islands and thus to foster in the Community and in the Faroe Islands the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;
- (b) to provide fair conditions of competition for trade between the Contracting Parties;
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

This Agreement shall apply to products originating in the Community or the Faroe Islands:

- (i) which fall within Chapters 25 to 97 of the Harmonized System, other than those listed in Annex II to the Treaty establishing the European Economic Community, and other than those listed in Annex I;
- (ii) which are specified in Protocols 1, 2 and 4, with due regard to the arrangements provided for in those Protocols.

Article 3

1. No new customs duty on imports shall be introduced in trade between the Community and the Faroe Islands.

2. The Community as constituted on 31 December 1985 shall abolish customs duties on imports from the Faroe Islands on 1 January 1992.

3. The Kingdom of Spain shall reduce its customs duties applicable to the Faroe Islands in accordance with Article 31 (1) and (3) of the Act of Accession.

4. The Portuguese Republic shall reduce its customs duties applicable to the Faroe Islands in accordance with Article 190 (1) and (3) of the Act of Accession.

Article 4

The Faroe Islands shall abolish customs duties on imports from the Community on 1 January 1992, as specified in Annex II.

Article 5

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

The Faroe Islands may replace an imports duty of a fiscal nature or the fiscal element of an import duty by an internal tax.

2. The Faroe Islands may temporarily retain the import duties of a fiscal nature in existence on 1 May 1991, as mentioned in Annex II, part A.

3. The Faroe Islands may temporarily introduce new import duties of a fiscal nature and increase existing import duties of a fiscal nature, provided that such duties or duty increases respect the conditions laid down in Article 19. The Faroe Islands shall notify the Community of such changes.

4. The Faroe Islands shall abolish all import duties of a fiscal nature in connection with the implementation of the reform described in Annex II and no later than 1 January 1993.

Article 6

No new charge having an effect equivalent to a customs duty shall be introduced in trade between the Community and the Faroe Islands.

Charges having an effect equivalent to customs duties on imports in trade between the Community and the Faroe Islands shall be abolished upon the entry into force of this Agreement.

Article 7

No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and the Faroe Islands.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1992.

Article 8

Protocol 1 lays down the tariff treatment and arrangements applicable to certain fish and fishery products released for free circulation in the Community or imported into the Faroe Islands.

Article 9

Protocol 2 lays down the tariff treatment and arrangements applicable to certain products obtained by processing agricultural products.

Article 10

1. In the event of specific rules being established as a result of the implementation of its agricultural policy or of any alteration of the current rules, the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee provided for in Article 30.

Article 11

Protocol 3 lays down the rules of origin.

Article 12

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most-favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before such reduction or suspension comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

Article 13

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the Community and the Faroe Islands.

2. The Contracting Parties shall abolish quantitative restrictions on imports and any measures having an effect equivalent to quantitative restrictions on imports not later than 1 January 1992.

Article 14

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 2710, 2711, ex 2712 (excluding ozokerite, lignite wax and peat wax) and 2713 of the combined nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event, the Community shall take due account of the interests of the Faroe Islands; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 32.

2. The Faroe Islands reserve the right to take similar action should they be faced with like situations.

3. Subject to paragraphs 1 and 2, this Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

Article 15

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which this Agreement does not apply.

2. The Contracting Parties shall apply their rules in veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

3. The Contracting Parties shall examine, under the conditions set out in Article 33, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Article 16

The Home Government of the Faroe Islands shall take the necessary control measures to ensure the correct application of the reference price fixed or to be fixed by the Community, referred to in Article 2 of Protocol 1.

The Contracting Parties shall ensure the correct application of the definition of the concept of 'originating products' and methods of administrative cooperation, laid down in Protocol 3.

Article 17

Protocol 4 lays down the special provisions applicable to imports of certain agricultural products other than those listed in Protocol 1.

Article 18

The Contracting Parties reaffirm their commitment to grant each other most-favoured-nation treatment in accordance with the General Agreement on Tariffs and Trade (GATT).

This Agreement shall not preclude the maintenance or establishment of customs, unions, free trade areas or arrangements for frontier trade, except insofar as they alter the trade arrangements provided for in this Agreement, in particular the provisions concerning rules of origin.

Article 19

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

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

Article 20

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident or to the Faroe Islands shall be free from any restrictions.

Article 21

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial and commercial property, or rules relating to gold or silver.

Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

Article 22

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

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;

- (b) which relate to trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;

- (c) which it considers essential to its own security in time of war or serious international tension.

Article 23

1. The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of this Agreement.

2. They shall take any general or specific measures required to fulfil their obligations under this Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

Article 24

1. The following are incompatible with the proper functioning of this Agreement insofar as they may affect trade between the Community and the Faroe Islands:

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

2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 28.

Article 25

Where an increase in imports of a given product is, or is likely to be, seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to:

- (i) the partial or total reduction in the importing Contracting Party, as provided for in this Agreement, of customs duties and charges having equivalent effect levied on the product in question; and
- (ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party,

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

Article 26

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 28.

Article 27

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 28.

Article 28

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 25 and 27 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 23 to 27, before taking the measures provided for therein or, in cases to which paragraph 3(d) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

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

The safeguard measures shall be notified immediately to the Joint Committee and shall be the subject of periodical consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

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

- (a) as regards Article 24, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of this Agreement within the meaning of Article 24 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question; in particular it may withdraw tariff concessions;

- (b) as regards Article 25, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Contracting Party shall be authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein;

- (c) as regards Article 26, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures;

- (d) where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 25, 26 and 27, and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

Article 29

Where one or more Member States of the Community or the Faroe Islands is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

Article 30

1. A Joint Committee is hereby established which shall be responsible for the administration of this Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.

2. For the purpose of the proper implementation of this Agreement, the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.

3. The Joint Committee shall adopt its own rules of procedure.

Article 31

1. The Joint Committee shall consist of representatives of the Contracting Parties.

2. The Joint Committee shall act by mutual agreement.

Article 32

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the agreements to be laid down in its rules of procedure.

2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of this Agreement.

The Joint Committee shall, in addition, meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. In the event of modifications to the nomenclature of the customs tariffs of the Contracting Parties affecting products referred to in this Agreement, the Joint Committee may adopt the tariff nomenclature of these products to conform with such modifications.

4. The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

Article 33

1. Where a Contracting Party considers that it would be useful in the common interest of both Contracting Parties to develop the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party.

The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

2. The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

Article 34

At the request of the Faroe Islands, the Community will consider:

- improving the access possibilities for specific products,
- extending its tariff concessions for Faroese fishery products to include new fish species caught by Faroese fishing vessels based and operating in the North Atlantic, or to include fishery products pertaining thereto not currently produced by the Faroese fishing industry. These new fish species or fishery products could be imported free of duty into the Community, subject to the necessary quantitative limitations, should the new fish species or fishery products be of a sensitive nature in the Community.

Article 35

The Annexes and Protocols to this Agreement shall form an integral part thereof.

Article 36

Either Contracting Party may denounce this Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

Portuguese, Spanish and Faroese languages, each of these texts being equally authentic.

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

Article 37

This Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other hand, to the territory of the Faroe Islands.

It shall enter into force on 1 January 1992, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed. After this date, this Agreement shall enter into force on the first day of the second month following such notification.

Article 38

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Greek, Italian,

The provisions applicable on 1 January 1992 shall be applied upon the entry into force of this Agreement if it enters into force after that date.

Hecho en Bruselas, el dos de diciembre de mil novecientos noventa y uno.

Udfærdiget i Bruxelles, den anden december nitten hundrede og enoghalvfems.

Geschehen zu Brüssel am zweiten Dezember neunzehnhunderteinundneunzig.

Έγινε στις Βρυξέλλες, στις δύο Δεκεμβρίου χίλια εννιακόσια ενενήντα ένα.

Done at Brussels on the second day of December in the year one thousand nine hundred and ninety-one.

Fait à Bruxelles, le deux décembre mil neuf cent quatre-vingt-onze.

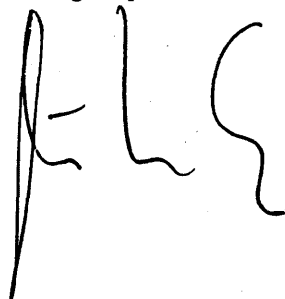
Fatto a Bruxelles, addì due dicembre millenovecentonovantuno.

Gedaan te Brussel, de tweede december negentienhonderdeenennegentig.

Feito em Bruxelas, em dois de Dezembro de mil novecentos e noventa e um.

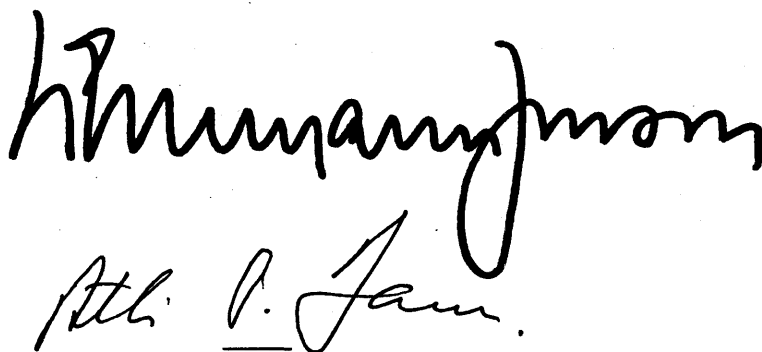
Gjørt i Bruxelles, hin annan dagin i december 1991.

Por el Consejo de las Comunidades Europeas
For Rådet for De Europæiske Fællesskaber
Für den Rat der Europäischen Gemeinschaften
Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων
For the Council of the European Communities
Pour le Conseil des Communautés européennes
Per il Consiglio delle Comunità europee
Voor de Raad van de Europese Gemeenschappen
Pelo Conselho das Comunidades Europeias
Fyri Raoio fyri Europeisku Felagsskapirnar



J. S. Sørensen

Por el Gobierno de Dinamarca y el Gobierno local de las Islas Feroe
For Danmarks regering og Færøernes landsstyre
Für die Regierung von Dänemark und die Landesregierung der Färøer
Για την κυβέρνηση της Δανίας και την τοπική κυβέρνηση των Φερόων Νήσων
For the Government of Denmark and the Home Government of the Faroe Islands
Pour le gouvernement du Danemark et le gouvernement local des îles Féroé
Per il governo della Danimarca e il governo locale delle isole Faerøer
Voor de Regering van Denemarken en de Landsregering van de Faerøer
Pelo Governo da Dinamarca e o Governo regional das ilhas Faroé
Fyri ríkisstjórn Danmarkar og Føroya Landsstýri



Pth. P. Jensen.

ANNEX I

List of products referred to in Article 2 (i) of the Agreement

CN code	Description
3502	Albumins, albuminates and other albumin derivatives:
3502 10	– Egg albumin:
	– – Other:
3502 10 91	– – – Dried (for example, in sheets, scales, flakes, powder)
3502 10 99	– – – Other
3502 90	– Other:
	– – Albumins, other than egg albumin:
	– – – Other:
	– – – – Milk albumin (lactalbumin):
3502 90 51	– – – – – Dried (for example in sheets, scales, flakes, powder)
3502 90 59	– – – – – Other

*ANNEX II***Implementation by the Faroe Islands of abolition of tariffs and duties on goods of Community origin****A. Faroese legislation on fiscal import duties and internal production levies in force on 1 May 1991:****1. Law No 53 from 11 February 1950 as later amended:**

fiscal import duties and production levies on a number of specific products.

2. Law No 9 from 27 April 1961 as later amended:

a general fiscal import duty of 27 % with certain exceptions, mainly for raw materials and for goods used by the fishing industry.

3. Law No 32 from 19 May 1979 as later amended:

a general fiscal import duty of 6 % with certain exceptions, although with fewer exceptions than under No 2.

The European Commission will, at the date of signature of the Agreement, at the latest, receive a complete collection of the abovementioned legislation in force on 1 May 1991.

B. The Faroe Islands commit themselves to make the following changes in their customs and duties legislation:**1. On 1 January 1992:**

- (a) a new customs legislation will be enacted, introducing a customs tariff based upon the Harmonized System, and respecting the GATT obligations of Denmark;
- (b) goods of EEC origin will be granted duty-free treatment with the exceptions mentioned in Protocols 2 and 4.

2. On 1 January 1993:

The existing system of fiscal import duties and production levies is abolished and replaced by a new system of indirect taxation based upon the following elements:

- (a) a value-added tax (VAT), based upon the same principles as those recommended by the Community to its Member States, including non-discrimination of imported goods; and
 - (b) a system of excise duties, levied equally upon domestic production and imported goods.
-

PROTOCOL 1

concerning the special provisions applicable to imports of certain fish and fishery products

Article 1

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

1. no new customs duty shall be introduced in trade between the Community and the Faroe Islands;
2. the customs duties and other conditions to be applied on import into the Community as constituted on 31 December 1985 of products originating in and coming from the Faroe Islands shall be as indicated in the Annex to this Protocol;
3. the Kingdom of Spain shall reduce its customs duties applicable to the Faroe Islands in accordance with Article 173 (1) and (2) of the Act of Accession;
4. the Portuguese Republic shall reduce its customs duties applicable to the Faroe Islands in accordance with Article 360 (1) (b) and (2) of the Act of Accession.

Article 2

The preferential duty rates indicated in the Annex apply only if the free-at-frontier price, which is determined by the Member States in accordance with Article 21 of Regulation (EEC) No 3796/81 (OJ No L 379 of 31. 12. 1981), as last amended by Regulation (EEC) No 3468/88 (OJ No L 305 of 10. 11. 1988), is at least equal to the reference price fixed, or to be fixed, by the Community for the products under consideration or the categories of the products concerned.

Article 3

For the purpose of eliminating customs duties, reference ceilings are established in the Annex for certain products originating in the Faroe Islands.

Should imports of these products exceed the reference ceiling, the Community may introduce the full customs duty.

Article 4

The Faroe Islands shall abolish tariffs and duties on imports of fish and fishery products originating in the Community on the date specified in Article 5 of, and Annex II to, the Agreement.

ANNEX

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

TABLE I

CN code	Description	Rate of duty	Tariff quota (TQ) Reference ceiling (RC)
(1)	(2)	(3)	(4)
0301	Live fish:		
	– Other live fish:		
ex 0301 91 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguanbonita</i> , <i>Salmo gilae</i>):		
	– – – Trout (<i>Salmo gairdneri</i>)	0	TQ No 1
0301 92 00	– – Eels (<i>Anguilla</i> spp.)	0	
0301 99	– – Other:		
	– – – Freshwater fish:		
ex 0301 99 11	– – – – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho bucho</i>):		
	– – – – – Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 2
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		
	– Salmonidae, excluding livers and roes:		
ex 0302 11 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguanbonita</i> , <i>Salmo gilae</i>):		
	– – – Trout (<i>Salmo gairdneri</i>)	0	TQ No 1
ex 0302 12 00	– – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho bucho</i>):		
	– – – Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 2
0302 19 00	– – Other	0	
	– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302 21	– – Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):		
0302 21 10	– – – Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0302 21 30	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	
0302 22 00	– – Plaice (<i>Pleuronectes platessa</i>)	0	
0302 23 00	– – Sole (<i>Solea</i> spp.)	0	
0302 29 90	– – Other	0	Statistical Survey

(1)	(2)	(3)	(4)
0302 40	— Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0302 40 10	— From 15 February to 15 June	0	
0302 40 90	— From 16 June to 14 February	0	RC No 1
0302 50	— Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
0302 50 10	— Of the species <i>Gadus morhua</i>	0	
	— Other fish, excluding livers and roes:		
0302 62 00	— Haddock (<i>Melanogrammus aeglefinus</i>)	0	
0302 63 00	— Coalfish (<i>Pollachius virens</i>)	0	
0302 64	— Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
ex 0302 64 10	---- From 15 February to 15 June:		
	----- Mackerel (<i>Scomber scombrus</i>)	0	
ex 0302 64 90	---- From 16 June to 14 February:		
	----- Mackerel (<i>Scomber scombrus</i>)	0	RC No 2
0302 65	— Dogfish and other sharks:		
0302 65 20	---- Dogfish of the species <i>Squalus acanthias</i>	0	
0302 65 50	---- Dogfish of the species <i>Scyliorhinus</i> spp.	0	
0302 65 90	---- Other	0	
0302 66 00	— Eels (<i>Anguilla</i> spp.)	0	
0302 69	— Other:		
	---- Saltwater fish:		
	----- Redfish (<i>Sebastes</i> spp.):		
0302 69 31	----- Of the species <i>Sebastes marinus</i>	0	RC No 6
ex 0302 69 33	----- Other:		
	----- Of the species <i>Sebastes mentella</i>	0	RC No 6
0302 69 41	----- Whiting (<i>Merlangus merlangus</i>)	0	
0302 69 45	----- Ling (<i>Molva</i> spp.)	0	
ex 0302 69 65	----- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		
	----- Hake (<i>Merluccius merluccius</i>)	0	
0302 69 81	----- Monkfish (<i>Lophius</i> spp.)	0	
0302 69 85	----- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	
0302 69 98	----- Other	0	Statistical survey
0302 70 00	— Livers and roes	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
	— Other Salmonidae, excluding livers and roes:		

(1)	(2)	(3)	(4)
ex 0303 21 00	-- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguanita</i> , <i>Salmo gilae</i>): ---- Trout (<i>Salmo gairdneri</i>)	0	TQ No 1
ex 0303 22 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): ---- Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 2
0303 29 00	-- Other -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	0	
0303 31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):		
0303 31 10	---- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0303 31 30	---- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	0	
0303 33 00	-- Sole (<i>Solea</i> spp.)	0	
0303 39	-- Other:		
0303 39 10	---- Flounder (<i>Platichthys flesus</i>)	0	
0303 39 90	---- Other	0	
0303 50	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0303 50 10	-- from 15 February to 15 June	0	
0303 50 90	-- from 16 June to 14 February	0	RC No 1
0303 60	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
ex 0303 60 10	-- Of the species <i>Gadus morhua</i> and <i>Gadus ogac</i> : ---- of the species <i>Gadus morhua</i> -- Other fish, excluding livers and roes:	0	
0303 74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>): ---- of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :		
ex 0303 74 11	----- From 15 February to 15 June: ----- <i>Scomber scombrus</i>	0	
ex 0303 74 19	----- From 16 June to 14 February: ----- <i>Scomber scombrus</i>	0	
0303 75	-- Dogfish and other sharks:		
0303 75 20	---- Dogfish of the species <i>Squalus acanthias</i>	0	
0303 75 50	---- Dogfish of the species <i>Scyliorhinus</i> spp.	0	
0303 75 90	---- Other	0	
0303 79	-- Other: ---- Saltwater fish: ----- Redfish (<i>Sebastes</i> spp.):		

(1)	(2)	(3)	(4)
0303 79 35	----- Of the species <i>Sebastes marinus</i>	0	RC No 6
ex 0303 79 37	----- Other: ----- of the species <i>Sebastes mentella</i>	0	RC No 6
0303 79 45	----- Whiting (<i>Merlangus merlangus</i>)	0	
0303 79 51	----- Ling (<i>Molva</i> spp.)	0	
0303 79 81	----- Monkfish (<i>Lophius</i> spp.)	0	
0303 79 83	----- Blue whiting (<i>Micromesistius poulassou</i> or <i>Gadus poulassou</i>)	0	
0303 79 98	----- Other	0	Statistical survey
0303 80 00	- Livers and roes	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10	- Fresh or chilled: -- Fillets: ---- Of freshwater fish:		
ex 0304 10 11	----- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>): ----- Of trout (<i>Salmo gairdneri</i>)	0	TQ No 1
ex 0304 10 13	----- Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): ----- Of Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 2
	---- Other:		
ex 0304 10 31	----- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> : ----- Of cod (<i>Gadus morhua</i>)	0	
ex 0304 10 39	----- Other: ----- Of redfish (<i>Sebastes</i> spp.) ----- Other	0 0	RC No 6 RC No 7
	-- Other fish meat (whether or not minced):		
0304 10 91	---- Of freshwater fish ---- Other: ----- Flaps of herring:	0	
0304 10 92	----- From 15 February to 15 June	0	
0304 10 93	----- From 16 June to 14 February	0	
0304 10 98	----- Other	0	
0304 20	- Frozen fillets: -- Of freshwater fish:		
ex 0304 20 11	---- Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>): ----- Of trout (<i>Salmo gairdneri</i>)	0	TQ No 1

(1)	(2)	(3)	(4)
ex 0304 20 13	---- Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): ---- Of Atlantic salmon (<i>Salmo salar</i>) -- Of cod (<i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i>) and of fish of the species <i>Boreogadus saida</i> :	0	TQ No 2
ex 0304 20 29	---- Other: ---- Of cod of the species <i>Gadus morhua</i>	0	
0304 20 31	-- Of coalfish (<i>Pollachius virens</i>)	0	RC No 3
0304 20 33	--- Of haddock (<i>Melanogrammus aeglefinus</i>) -- Of redfish (<i>Sebastes</i> spp.):	0	
0304 20 35	---- Of the species <i>Sebastes marinus</i>	0	RC No 6
ex 0304 20 37	---- Other: ---- Of the species <i>Sebastes mentella</i>	0	RC No 6
0304 20 41	-- Of whiting (<i>Merlangus merlangus</i>)	0	
0304 20 43	-- Of ling (<i>Molva</i> spp.) -- Of mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and of fish of the species <i>Orcynopsis unicolor</i> :	0	RC No 8
ex 0304 20 53	---- Other: ---- Of mackerel of the species <i>Scomber scombrus</i>	0	
0304 20 71	-- Of plaice (<i>Pleuronectes platessa</i>)	0	
0304 20 75	-- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	RC No 1
0304 20 97	-- Other: ---- Of blue whiting (<i>Micromesistius pontassou</i> , <i>Gadus pontassou</i>) ---- Other	0 0	RC No 9 Statistical survey
0304 90	-- Other:		
ex 0304 90 10	-- Of freshwater fish: ---- Of trout (<i>Salmo gairdneri</i>) ---- Of salmon (<i>Salmo salar</i>) -- Other: ---- Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):	0 0	TQ No 1 TQ No 2
0304 90 21	---- From 15 February to 15 June	0	
0304 90 25	---- From 16 June to 14 February ---- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> :	0	RC No 1
ex 0304 90 38	---- Of cod of the species <i>Gadus morhua</i>	0	
0304 90 41	---- Of coalfish (<i>Pollachius virens</i>)	0	RC No 3
0304 90 45	---- Of haddock (<i>Melanogrammus aeglefinus</i>)	0	
0304 90 57	---- Of monkfish (<i>Lophius</i> spp.)	0	
0304 90 59	---- Of blue whiting (<i>Micromesistius pontassou</i> or <i>Gadus pontassou</i>)	0	RC No 9
0304 90 97	---- Other	0	Statistical survey

(1)	(2)	(3)	(4)
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:		
0305 10 00	— Fish meal fit for human consumption	0	
0305 20 00	— Livers and roes, dried, smoked, salted or in brine	0	
0305 30	— Fish fillets, dried, salted or in brine, but not smoked:		
	— Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i> :		
ex 0305 30 19	---- Other:		
	----- Of cod of the species <i>Gadus morhua</i>	0	
ex 0305 30 30	— Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho bucho</i>), salted or in brine:		
	---- Of Atlantic salmon (<i>Salmo salar</i>)	0	
ex 0305 30 50	— Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	0	RC No 4
0305 30 90	— Other	0	RC No 4
	— Smoked fish, including fillets:		
ex 0305 41 00	— Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho bucho</i>):		
	---- Atlantic salmon (<i>Salmo salar</i>)	0	RC No 5
0305 42 00	— Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
0305 49	— Other:		
0305 49 10	---- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	RC No 5
0305 49 20	---- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	RC No 5
ex 0305 49 30	---- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
	----- Mackerel (<i>Scomber scombrus</i>)	0	RC No 5
ex 0305 49 40	---- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguanbonita</i> , <i>Salmo gilae</i>):		
	----- Trout (<i>Salmo gairdneri</i>)	0	RC No 5
0305 49 50	---- Eels (<i>Anguilla</i> spp.)	0	RC No 5
0305 49 90	---- Other	0	RC No 5
	— Dried fish, whether or not salted but not smoked:		
0305 51	— Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
ex 0305 51 10	---- Dried, unsalted ('Tørfisk'):		
	----- Of cod of the species <i>Gadus morhua</i>	0	
ex 0305 51 90	---- Dried salted ('Klipfisk'):		
	----- Of cod of the species <i>Gadus morhua</i>	0	

(1)	(2)	(3)	(4)
	– Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	–– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):		
	––– Herrings salted	0	RC No 12
ex 0305 62 00	–– Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
	––– Of cod of the species <i>Gadus morhua</i>	0	-
0305 69	–– Other:		
0305 69 90	––– Other	0	RC No 10
0306	Crustaceans, whether in shell or not, live, fresh, chilled frozen, dried, salted or in brine; crustaceans, in shell cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:		
	– Frozen:		
0306 13	–– Shrimps and prawns:		
0306 13 10	––– Of the family Pandalidae	0	RC No 11
0306 13 90	––– Other	0	
0306 19	–– Other:		
0306 19 30	––– Norway lobsters (<i>Nephrops norvegicus</i>)	0	
	– Not frozen:		
0306 29	–– Other:		
0306 29 30	––– Norway lobsters (<i>Nephrops norvegicus</i>)	0	
0307	Molluscs, whether in shell or not, live, fresh, chilled frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:		
	– Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00	–– Live, fresh or chilled	0	
0307 29	–– Other:		
0307 29 10	––– Coquilles St Jacques (<i>Pecten maximus</i>), frozen	0	
0307 29 90	––– Other	0	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
	– Other:		
0511 91	–– Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511 91 90	––– Other	0	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	– Fish, whole or in pieces, but not minced:		

(1)	(2)	(3)	(4)
ex 1604 11 00	--- Salmon: ---- Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 3
1604 12	--- Herrings:		
1604 12 10	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	0	TQ No 4
ex 1604 12 90	---- Other: ----- Spiced and/or in acid	0	RC No 12
1604 15	--- Mackerel:		
ex 1604 15 10	---- Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> : ----- Of the species <i>Scomber scombrus</i>	0	TQ No 4
1604 19	--- Other:		
ex 1604 19 10	---- Salmonidae, other than salmon: ----- Trout (<i>Salmo gairdneri</i>) ----- Other:	0	TQ No 3
1604 19 91	----- Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	0	TQ No 4
1604 19 99	----- Other	0	TQ No 4
1604 20	- Other prepared or preserved fish:		
ex 1604 20 10	--- Of salmon: ---- Of Atlantic salmon (<i>Salmo salar</i>)	0	TQ No 3
ex 1604 20 30	--- Of Salmonidae, other than salmon: ---- Of trout (<i>Salmo gairdneri</i>)	0	TQ No 3
ex 1604 20 50	--- Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomper japonicus</i> , fish of the species <i>Orcynopsis unicolor</i> : ---- Of mackerel of the species <i>Scomber scombrus</i>	0	TQ No 4
1604 20 90	--- Of other fish	0	TQ No 4
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 20 00	- Shrimps and prawns	0	TQ No 5
ex 1605 40 00	- Other crustaceans: -- <i>Nephrops norvegicus</i>	0	TQ No 5
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	

TABLE II

CN code	Description	Rate of duty	Tariff quota (TQ) in tonnes Reference ceiling (RC)
(1)	(2)	(3)	(4)
0301	Live fish:		TQ No 1 ⁽¹⁾ 700
	– other live fish:		
ex 0301 91 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>):		
	– – – Trout (<i>Salmo gairdneri</i>)	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		
	– Salmonidae, excluding livers and roes:		
ex 0302 11 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>):		
	– – – Trout (<i>Salmo gairdneri</i>)	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
	– other Salmonidae, excluding livers and roes:		
ex 0303 21 00	– – Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>):		
	– – – Trout (<i>Salmo gairdneri</i>)	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10	– Fresh or chilled:		
	– – Fillets:		
	– – – Of freshwater fish:		
ex 0304 10 11	– – – – Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>):		
	– – – – – Of trout (<i>Salmo gairdneri</i>)	0	
0304 20	– Frozen fillets:		
	– – Of freshwater fish:		
ex 0304 20 11	– – – Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>):		
	– – – – Of trout (<i>Salmo gairdneri</i>)	0	
0304 90	– Other:		
ex 0304 90 10	– – Of freshwater fish:		
	– – – Of trout (<i>Salmo gairdneri</i>)	0	

⁽¹⁾ Figures refer to the commercial presentation whole and gutted. For imports falling under HS code 0304 a coefficient of 2 shall be applied for quantities drawn from the respective tariff quota of reference ceiling.

(1)	(2)	(3)	(4)
0301	Live fish: – Other live fish:		TQ No 2 ⁽¹⁾ 4 900
0301 99	– – Other:		
	– – – Freshwater fish:		
ex 0301 99 11	– – – – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): – – – – Atlantic salmon (<i>Salmo salar</i>)	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304: – Salmonidae, excluding livers and roes:		
ex 0302 12 00	– – Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): – – – Atlantic salmon (<i>Salmo salar</i>)	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304: – Other Salmonidae, excluding livers and roes:		
ex 0303 22 00	– – Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): – – – Atlantic salmon (<i>Salmo salar</i>)	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10	– Fresh or chilled: – – Fillets: – – – Of freshwater fish:		
ex 0304 10 13	– – – – Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): – – – – Of Atlantic salmon (<i>Salmo salar</i>)	0	
0304 20	– Frozen fillets: – – Of freshwater fish:		
ex 0304 20 13	– – – Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): – – – – Of Atlantic salmon (<i>Salmo salar</i>)	0	
0304 90	– Other:		
ex 0304 90 10	– – Of freshwater fish: – – – Of Atlantic salmon (<i>Salmo salar</i>)	0	

⁽¹⁾ Figures refer to the commercial presentation whole and gutted. For imports falling under HS code 0304 a coefficient of 2 shall be applied for quantities drawn from the respective tariff quota of reference ceiling.

(1)	(2)	(3)	(4)
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 3 400
	– Fish, whole or in pieces, but not minced:		
ex 1604 11 00	– Salmon:		
	– Atlantic salmon (<i>Salmo salar</i>)	0	
1604 19	– Other:		
ex 1604 19 10	– Salmonidae, other than salmon:		
	– Trout (<i>Salmo gairdneri</i>)	0	
1604 20	– Other prepared or preserved fish:		
ex 1604 20 10	– Of salmon:		
	– Of Atlantic salmon (<i>Salmo salar</i>)	0	
ex 1604 20 30	– Of Salmonidae, other than salmon:		
	– Of trout (<i>Salmo gairdneri</i>)	0	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		TQ No 4 2 000
	– Fish, whole or in pieces, but not minced:		
1604 12	– Herrings:		
1604 12 10	– Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	0	
1604 15	– Mackerel:		
ex 1604 15 10	– Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :		
	– Of <i>Scomber scombrus</i>	0	
1604 19	– Other:		
	– Other:		
1604 19 91	– Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	0	
1604 19 99	– Other	0	
1604 20	– Other prepared or preserved fish:		
ex 1604 20 50	– Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i> :		
	– Of mackerel of the species <i>Scomber scombrus</i>	0	
1604 20 90	– Of other fish	0	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		TQ No 5 2 000
1605 20 00	– Shrimps and prawns	0	
ex 1605 40 00	– Other crustaceans:		
	– <i>Nephrops norvegicus</i>	0	

(1)	(2)	(3)	(4)
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		RC No 1 ⁽¹⁾ 2 000
0302 40	– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0302 40 90	– – From 16 June to 14 February	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
0303 50	– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0303 50 90	– – From 16 June to 14 February	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 20	– Frozen fillets:		
0304 20 75	– – Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
0304 90	– Other:		
	– – Other:		
	– – – Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):		
0304 90 25	– – – – From 16 June to 14 February	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:		RC No 2 3 000
0302 64	– – Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
ex 0302 64 90	– – – From 16 June to 14 February: – – – – Mackerel (<i>Scomber scombrus</i>)	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		RC No 3 25 000
0304 20	– Frozen fillets:		
0304 20 31	– – Of coalfish (<i>Pollachius virens</i>)	0	
0304 90	– Other:		
0304 90 41	– – – Of coalfish (<i>Pollachius virens</i>)	0	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:		RC No 4 5 000
0305 30	– Fish fillets, dried, salted or in brine, but not smoked:		

⁽¹⁾ Figures refer to the commercial presentation whole and gutted. For imports falling under HS code 0304 a coefficient of 2 shall be applied for quantities drawn from the respective tariff quota of reference ceiling.

(1)	(2)	(3)	(4)
0305 30 50	-- Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	0	
0305 30 90	-- Other	0	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption: - Smoked fish, including fillets:		RC No 5 1 000
ex 0305 41 00	-- Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>): ---- Atlantic salmon (<i>Salmo salar</i>)	0	
0305 49	-- Other:		
0305 49 10	---- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0	
0305 49 20	---- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0	
ex 0305 49 30	---- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>): ----- Mackerel (<i>Scomber scombrus</i>)	0	
ex 0305 49 40	---- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguanbonita</i> , <i>Salmo gilae</i>): ----- Trout (<i>Salmo gairdneri</i>)	0	
0305 49 50	---- Eels (<i>Anguilla</i> spp.)	0	
0305 49 90	---- Other	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304: - Other fish, excluding livers and roes:		RC No 6 (*) 12 600
0302 69	-- Other: ---- Saltwater fish: ----- Redfish (<i>Sebastes</i> spp.):		
0302 69 31	----- Of the species <i>Sebastes marinus</i>	0	
ex 0302 69 33	----- Other: ----- Of the species <i>Sebastes mentella</i>	0	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304: - Other fish, excluding livers and roes:		
0303 79	-- Other: ---- Saltwater fish: ----- Redfish (<i>Sebastes</i> spp.):		

(*) Figures refer to the commercial presentation whole and gutted. For imports falling under HS code 0304 a coefficient of 3 shall be applied for quantities drawn from this reference ceiling.

(1)	(2)	(3)	(4)
0303 79 35	----- Of the species <i>Sebastes marinus</i>	0	
ex 0303 79 37	----- Other: ----- Of the species <i>Sebastes mentella</i>	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		RC No 6
0304 10	– Fresh or chilled: -- Fillets: ---- Other:		
ex 0304 10 39	----- Other: ----- Of red fish	0	
0304 20	– Frozen fillets: -- Of redfish (<i>Sebastes</i> spp.):		
0304 20 35	---- Of the species <i>Sebastes marinus</i>	0	
ex 0304 20 37	---- Other: ----- Of the species <i>Sebastes mentella</i>	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		RC No 7 3 000
0304 10	– Fresh or chilled: -- Fillets: ---- Other:		
ex 0304 10 39	----- Other: ----- Other, excluding red fish	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		RC No 8 550
0304 20	– Frozen fillets:		
0304 20 43	-- Of ling (<i>Molva</i> spp.)	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		RC No 9 1 800
0304 20	– Frozen fillets:		
ex 0304 20 97	-- Other: ---- Of blue whiting	0	
0304 90	– Other: -- Other:		
0304 90 59	---- Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	0	

(1)	(2)	(3)	(4)
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption: – Fish, salted but not dried or smoked and fish in brine:		RC No 10 1 400
0305 69	– Other:		
0305 69 90	– Other	0	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: – Frozen:		RC No 11 11 000
0306 13	– Shrimps and prawns:		
0306 13 10	– Of the family Pandalidae	0	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption: – Fish, salted but not dried or smoked and fish in brine:		RC No 12 500
0305 61 00	– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	
1604	Prepared or preserved fish, caviar or caviar substitutes prepared from fish eggs: – Fish, whole or in pieces, but not minced:		
1604 12	– Herrings:		
1604 12 90	– Other	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304: – Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		Statistical surveillance
0302 29	– Other:		
0302 29 90	– Other	0	
	– Other fish, excluding livers and roes:		
0302 69	– Other:		
	– Saltwater fish:		
0302 69 98	– Other	0	

(1)	(2)	(3)	(4)
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:		
	– Other fish, excluding livers and roes:		
0303 79	– – Other:		
	– – – Saltwater fish:		
0303 79 98	– – – – Other	0	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 20	– Frozen fillets:		
ex 0304 20 97	– – Other:		
	– – – Other, excluding blue whiting	0	
0304 90	– Other:		
	– – Other:		
0304 90 97	– – – Other	0	

PROTOCOL 2

concerning products subject to special arrangements to take account of differences in the costs of agricultural products incorporated therein

Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the table annexed to this Protocol, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

Article 2

1. The Community as constituted on 31 December 1985 shall apply the customs duties on imports originating in the Faroe Islands on 1 January 1992 as indicated in the table annexed to this Protocol.

2. The Kingdom of Spain shall progressively abolish the difference between the basic duties on 1 January 1985 to products originating in the Faroe Islands and the duties applicable on 1 January 1992 which are shown in the table annexed to this Protocol, in accordance with Article 31 (1) and (2) of the Act of Accession.

3. The Portuguese Republic shall progressively abolish the difference between the basic duties on 1 January 1985 to products originating in the Faroe Islands and the duties applicable on 1 January 1992 which are shown in the table annexed to this Protocol, in accordance with Article 190 (1) and (3) of the Act of Accession.

Article 3

The Faroe Islands shall abolish tariffs and duties on imports of processed agricultural products originating in the Community on the date specified in Article 5 of, and Annex II to, the Agreement with the exceptions mentioned in Protocol 4, Table II.

Should the Faroe Islands introduce such measures for processed agricultural products as mentioned in Article 1 of this Protocol, the Community shall be duly notified.

TABLE
EUROPEAN ECONOMIC COMMUNITY

CN code	Description	Rate of duty (*)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa:	
0403 10	– Yogurt:	
0403 10 51 to 99	– – Flavoured or containing added fruit or cocoa	MOB
0403 90	– Other:	
0403 90 71 to 99	– – Flavoured or containing added fruit or cocoa	MOB
0710	Vegetables uncooked or cooked by steaming or boiling in water, frozen:	
0710 40	– Sweet corn	MOB
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	– – – Sweet corn	MOB
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids:	
1519 13	– – Tall oil fatty acids	free
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	– Chemically pure fructose	free
1702 90	– Other, including invert sugar:	
1702 90 10	– – Chemically pure maltose	free
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10	– Chewing gum, whether or not sugar-coated	MOB max 23 %
1704 90	– Other:	
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	free
1704 90 30	– – White chocolate	MOB max 27 % + AD S/Z

(*) AD F/M = Additional duty on flour.
AD S/Z = Additional duty on sugar.
MOB = Variable component.

CN code	Description	Rate of duty
1704 90 51 to 99	--- Other	MOB max 27 % + AD S/Z
1806	Chocolate and other food preparations containing cocoa:	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	MOB
1806 20	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806 20 10	--- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	MOB max 27 % + AD S/Z
1806 20 30	--- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	MOB max 27 % + AD S/Z
	--- Other:	
1806 20 50	---- Containing 18 % or more by weight of cocoa butter	MOB max 27 % + AD S/Z
1806 20 70	---- Chocolate milk crumb	MOB
1806 20 90	---- Other	MOB max 27 % + AD S/Z
	- Other, in blocks, slabs or bars:	
1806 31 00	--- Filled	MOB max 27 % + AD S/Z
1806 32	--- Not filled	MOB max 27 % + AD S/Z
1806 90	- Other:	
1806 90 11 to 39	--- Chocolate and chocolate products	MOB max 27 % + AD S/Z
1806 90 50	--- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	MOB max 27 % + AD S/Z
1806 90 60	--- Spreads containing cocoa:	
	---- In immediate packings of a net capacity of 1 kg or less	MOB max 27 % + AD S/Z
	---- Other	MOB max 27 % + AD S/Z
1806 90 70	--- Preparations containing cocoa for making beverages:	
	---- In immediate packings of a net capacity of 1 kg or less	MOB max 27 % + AD S/Z
	---- Other	MOB max 27 % + AD S/Z

CN code	Description	Rate of duty
1806 90 90	-- Other: ---- In immediate packings of a net capacity of 1 kg or less ---- Other	MOB max 27 % + AD S/Z MOB max 27 % + AD S/Z
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included	MOB
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	– Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs	MOB
1902 19	-- Other	MOB
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:	
1902 20 91 to 99	-- Other	MOB
1902 30	– Other pasta	MOB
1902 40	– Couscous	MOB
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	MOB
1904	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	MOB
1905	Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10	– Crispbread	MOB max 24 % + AD F/M
1905 20	– Gingerbread and the like	MOB
1905 30	– Sweet biscuits; waffles and wafers	MOB max 35 % + AD S/Z
1905 40	– Rusks, toasted bread and similar toasted products	MOB
1905 90	– Other:	
1905 90 10	-- Matzos	MOB max 20 % + AD F/M

CN code	Description	Rate of duty
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other:	MOB
1905 90 30	---- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	MOB
1905 90 40	---- Waffles and wafers with a water content exceeding 10 % by weight	MOB max 30 % + AD F/M
1905 90 50	---- Biscuits; extruded or expanded products, savoury or salted ---- Other:	MOB max 30 % + AD F/M
1905 90 60	----- With added sweetening matter	MOB max 35 % + AD S/Z
1905 90 90	----- Other	MOB max 30 % + AD F/M
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	- Other	
2001 90 30	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	MOB
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10	- Potatoes: -- Other:	
2004 10 91	---- In the form of flour, meal or flakes	MOB
2004 90	- Other vegetables and mixtures of vegetables:	
2004 90 10	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	MOB
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20	- Potatoes:	
2005 20 10	-- In the form of flour, meal or flakes	MOB
2005 80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	MOB
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: - Other, including mixtures other than those of subheading No 2008.19:	

CN code	Description	Rate of duty
2008 99	-- Other:	
	---- Not containing added spirit:	
	---- Not containing added sugar:	
2008 99 85	----- Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	MOB
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	-- Preparations:	
2101 10 99	---- Other	MOB
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
2101 20 90	-- Other	MOB
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	-- Roasted chicory and other roasted coffee substitutes:	
2101 30 19	---- Other	MOB
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 99	---- Other	MOB
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 10	- Active yeasts:	
2102 10 31 to 39	-- Baker's yeast	MOB
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102 20 11 to 19	-- Inactive yeasts	free
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	- Soya sauce	free
2103 20	- Tomato ketchup and other tomato sauces	free
2103 90	- Other:	free
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	- Soups and broths and preparations therefor	free
2105	Ice cream and other edible ice, whether or not containing cocoa	MOB max 27 % + AD S/Z

CN code	Description	Rate of duty
2106	Food preparations not elsewhere specified or included:	
2106 10	– Protein concentrates and textured protein substances:	
2106 10 90	– – Other	MOB
2106 90	– Other:	
2106 90 10	– – Cheese fondues	MOB max ECU 25/ 100 kg/net
	– – Other:	
ex 2106 90 91	– – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch:	
	– – – – Hydrolysates of proteins; autolysates of yeast	free
2106 90 99	– – – Other:	
	– – – – Containing 26 % or more by weight of milkfats:	
	– – – – In immediate packings of a net capacity of 1 kg or less	MOB
	– – – – Other	MOB
	– – – – Other	MOB
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	
2202 10	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	free
2202 90	– Other:	
ex 2202 90 10	– – Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:	
	– – – Containing sugar (sucrose or invert sugar)	free
2202 90 91 to 99	– – Other	MOB
2203	Beer made from malt	free
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	free
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 90	– Other:	
	– – Other spirituous beverages in containers holding:	
	– – – 2 l or less:	
ex 2208 90 55	– – – – Liqueurs:	
	– – – – – Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1/% vol/hl + ECU 6/hl

CN code	Description	Rate of duty
ex 2208 90 59	----- Other spirituous beverages: ----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar) ---- More than 2 l:	ECU 1/% vol/hl + ECU 6/hl
ex 2208 90 79	----- Liqueurs and other spirituous beverages: ----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1/% vol/hl
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols:	
2905 43	-- Mannitol	MOB
2905 44	-- D-glucitol (sorbitol)	MOB
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Formic acid, its salts and esters:	
ex 2915 13	-- Esters of formic acid: --- Esters of mannitol and esters of sorbitol - Esters of acetic acid:	free
2915 39	-- Other:	
ex 2915 39 90	---- Other: ----- Esters of mannitol and esters of sorbitol	free
ex 2915 90	- Other: -- Esters of mannitol and esters of sorbitol	free
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 19	-- Other:	
ex 2916 19 90	---- Other: ----- Esters of mannitol and esters of sorbitol	free
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 19	-- Other:	
ex 2917 19 90	---- Other: ----- Itaconic acid, its salts and esters	free
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 11	-- Lactic acid, its salts and esters	free
2918 14	-- Citric acid	free

CN code	Description	Rate of duty
2918 15	--- Salts and esters of citric acid	free
2918 19	--- Other:	
ex 2918 19 90	---- Other:	
	----- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	free
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932 19	--- Other:	
	---- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	free
2932 90	- Other:	
ex 2932 90 70	--- Cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	---- α -Methylglucoside	free
ex 2932 90 90	--- Other:	
	---- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	free
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:	
2940 00 90	- Other	free
2941	Antibiotics:	
2941 10	- Penicillins and their derivatives with a penecillanic acid structure; salts thereof	free
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
3001 90	- Other:	
	--- Other:	
3001 90 91	---- Heparin and its salts	free
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	- Casein:	
3501 10 10	--- For the manufacture of regenerated textile fibres (*)	free
3501 10 50	--- For industrial uses other than the manufacture of foodstuffs or fodder (*)	free
3501 10 90	--- Other	free
3501 90	- Other:	free

(*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty
3505	Dextrins and other modified starches (for example, pregelatinized 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	MOB
	--- Other modified starches:	
3505 10 50	---- Starches, esterified or etherified	free
3505 10 90	---- Other	MOB
3505 20	– Glues	MOB max 18 %
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506 10	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 3506 10 90	--- Other:	
	---- With a basis of sodium silicate emulsion or of resin emulsions	free
	– Other:	
3506 99	--- Other:	
ex 3506 99 90	---- Other:	
	----- With a basis of sodium silicate emulsion or of resin emulsions	free
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	MOB max 20 %
	– Other:	
ex 3809 91	--- Of a kind used in the textile industry:	
	---- Containing starch or products derived from starch	free
ex 3809 92	--- Of a kind used in the paper industry:	
	---- Containing starch or products derived from starch	free
ex 3809 99	--- Other:	
	---- Containing starch or products derived from starch	free
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 3823 10	– Prepared binders for foundry moulds or cores:	
	--- Based on synthetic resins	free
3823 60	– Sorbitol other than that of subheading 2905 44	MOB

CN code	Description	Rate of duty
3823 90	– Other:	
ex 3823 90 40	– – Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate:	
	– – – Crude calcium citrate	free
	– – Other:	
ex 3823 90 98	– – – Other:	
	– – – – Products of sorbitol cracking	free
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms:	
ex 3911 10	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
	– – Adhesives with a basis of resin emulsions	free
3911 90	– Other:	
ex 3911 90 10	– – Condensation or rearrangement polymerization products whether or not chemically modified:	
	– – – Adhesives with a basis of resin emulsions	free
ex 3911 90 90	– – Other:	
	– – – Adhesives with a basis of resin emulsions	free
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913 90	– Other:	
ex 3913 90 90	– – Other:	
	– – – Dextran	free
	– – – Other, excluding hardened proteins	free

PROTOCOL 3

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

TITLE I

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 1

Origin criteria

1. For the purpose of implementing the Agreement, the following products shall be considered as:

1. Products originating in the Faroe Islands:

- (a) products wholly obtained in the Faroe Islands;
- (b) products obtained in the Faroe Islands in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 3 of this Protocol; or that
 - (ii) those products are originating in the Community within the meaning of this Protocol;

2. Products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community 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 3 of this Protocol; or that
 - (ii) those products are originating in the Faroe Islands within the meaning of this Protocol.

2. Notwithstanding paragraph 1 (1) (b) (ii), products originating in the Community, within the meaning of this Protocol, and exported from the Faroe Islands into the Community in the same state or having undergone in the Faroe Islands no working or processing going beyond that referred to in Article 3, third paragraph, retain their origin.

Notwithstanding paragraph 1 (2) (b) (ii), products originating in the Faroe Islands, within the meaning of this Protocol, and exported from the Community to the Faroe Islands or having undergone in the Community no working or processing going beyond that referred to in Article 3, third paragraph, retain their origin.

Article 2

Wholly obtained products

1. Within the meaning of Article 1, paragraph 1 (1) (a) and (2) (a), the following shall be considered as wholly obtained either in the Community or in the Faroe Islands:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted therein;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

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

- which are registered or recorded in the Faroe Islands or in a Member State of the Community,
- which sail under the flag of the Faroe Islands or of a Member State of the Community,
- which are owned to an extent of at least 50 % by nationals of Member States of the Community, residents or non-residents of the Faroe Islands, or by a company with its head office in one of these States or the Faroe Islands, 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 Member States of the Community, residents or non-residents of the Faroe Islands and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to the Faroe Islands, to their public bodies or their nationals,
- of which the master and officers are nationals of Member States of the Community, residents or non-residents of the Faroe Islands,
- of which at least 75 % of the crew are nationals of Member States of the Community, residents or non-residents of the Faroe Islands.

3. The terms 'Faroe Islands' and 'the Community' shall also cover the territorial waters which surround the Faroe Islands and the Member States of the Community.

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

Article 3

Sufficiently processed products

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

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

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

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

For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

(a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in the Community or in the Faroe Islands, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community, or the Faroe Islands.

(b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for these materials in the territory concerned.

Where the value of the originating materials used needs to be established, the provisions of the above subparagraph shall be applied *mutatis mutandis*.

(c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.

(d) 'Customs value' shall be understood as the value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, established in Geneva on 12 April 1979.

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

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles, washing, painting, cutting up);
- (c) (i) changes of packaging and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in the Faroe Islands;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 4

Neutral elements

In order to determine whether a product originates in the Community or the Faroe Islands, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such product or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the product originate in third countries or not.

Article 5

Accessories, spare parts and tools

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

Article 6

Sets

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

Article 7

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territory of the Community or of the Faroe Islands without entering any other territory. However, goods constituting one single consignment may be transported through territory other than that of the Community or the Faroe Islands, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:

- (a) a through bill of lading issued in the exporting country or territory covering the passage through the country of transit;
- (b) or a certificate issued by the customs authorities of the country of transit:

- giving an exact description of the goods,

- stating the dates of unloading and reloading of the goods or of the embarkation or disembarkation, identifying the ships used,

- certifying the conditions under which the goods remained in the transit country;

- (c) or, failing these, any substantiating documents.

*Article 8***Territorial requirement**

The conditions set out in this title relative to the acquisition of originating status must be fulfilled without interruption in the Community or the Faroe Islands.

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

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

TITLE II**PROOF OF ORIGIN***Article 9***Movement certificate EUR.1**

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

*Article 10***Normal procedure for the issue of certificates**

1. A movement certificate EUR.1 shall be issued on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

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

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

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of

the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above products carried out by the said authorities.

Exporters must keep for at least two years the supporting documents referred to in this paragraph.

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

4. The movement certificate EUR.1 shall be issued by the customs authorities of the Faroe Islands if the goods to be exported can be considered as products originating in the Faroe Islands within the meaning of Article 1 paragraph 1 (1) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 paragraph 1 (2) of this Protocol.

5. The customs authorities of the Member States of the Community or the Faroe Islands may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in the Faroe Islands or the Community within the meaning of Article 1, paragraph 2 of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in the Faroe Islands.

In these cases, the movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting state or territory.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions stated in paragraphs 4 and 5 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the customs authorities of the exporting State or territory to ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

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

Article 11

Issue of EUR.1 retrospectively

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

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

— indicate the place and date of export of the products to which the certificate relates,

— certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'ACHTERAF AFGEGEVEN', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE',

'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITADO A POSTERIORI', 'GIVIN EFTIRFYLGJANDI'.

4. The endorsement referred to in paragraph 3 shall be inserted in the 'Remarks' box on the movement certificate EUR.1.

Article 12

Issue of a duplicate EUR.1

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

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

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

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box on the 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 this date.

Article 13

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 10, 11 and 12 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State or territory may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offer, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit to the customs office of the exporting State or territory at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 10 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State or territory and the signature, which may be a facsimile, of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State or territory and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FOREN-KLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCEDURE SIMPLIFIÉE', 'PROCEDURE SEMPLIFICATA', 'VEREENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'EINFÖLD MANNAGONGD'.

5. Box No 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box No 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such a certificate.

7. Where the simplified procedure is applied, the customs authorities of the exporting State or territory may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:

- (a) the conditions under which the applications for EUR.1 certificates are to be made;
- (b) the conditions under which these applications are to be kept for at least two years;

(c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 25 of this Protocol.

9. The customs authorities of the exporting State or territory may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rule which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State or territory may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of the Community and of the Member States concerning customs formalities and the use of customs documents.

Article 14

Replacement of certificates

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

Article 15

Validity of certificates

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

2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing State or territory after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying

preferential treatment, where the failure to submit the certificates by the final date set is due to reasons of force majeure or exceptional circumstances.

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

Article 16

Exhibitions

1. Products sent from the Community or the Faroe Islands for exhibition in a country other than a Member State of the Community or the Faroe Islands and sold after the exhibition for importation into the Faroe Islands or the Community shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the Community or the Faroe Islands and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or the Faroe Islands to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to someone in the Community or the Faroe Islands;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community or the Faroe Islands in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Article 17

Submission of certificates

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing State or territory in accordance with the procedures laid down by that State or territory. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Convention.

Article 18

Importation by instalments

Without prejudice to Article 3, paragraph 3 of this Protocol, where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

Article 19

Preservation of certificates

Movement certificates EUR.1 shall be preserved by the customs authorities of the importing State or territory in accordance with the rules in force in that State or territory.

Article 20

Form EUR.2

1. Notwithstanding Article 9, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 4 800 per consignment, shall be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.

2. The form EUR.2 shall be completed and signed by the exporter or, under the exporter's responsibility, by his authorized representative in accordance with this Protocol.

3. A form EUR.2 shall be completed for each consignment.

4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting country or territory all supporting documents concerning the use of this form.

Article 21

Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1, in the form EUR.2 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 document null and void if it is duly established that it corresponds to the products submitted.

Article 22

Exemptions from proof of origin

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

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of these products must not exceed ECU 340 in the case of small packages or ECU 960 in the case of the contents of travellers' personal luggage.

Article 23

Amounts expressed in ecus

1. Amounts in the national currency of the exporting State or territory equivalent to the amounts expressed in ecus shall be fixed by the exporting State or territory and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State or territory, the latter shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community the importing State or territory shall recognize the amount notified by the country concerned.

2. Up to and including 30 April 1993, the ecu, to be used in any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1990. For each successive period of two years, it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

TITLE III

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 24

Communication of impressions of stamps

The customs authorities of the Member States and the Faroe Islands shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.

Article 25

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

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

2. In order to ensure the proper application of this Protocol, the Member States of the Community and the Faroe Islands shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1 and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

3. For the purpose of implementing paragraph 1, the customs authorities of the importing State or territory shall return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State or territory, giving, where appropriate, the reasons of form or substance for an enquiry.

The relevant commercial documents or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

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

4. The customs authorities of the importing State or territory shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 apply to the products actually exported and if they can, in fact, qualify for the application of the preferential arrangements.

5. Disputes which cannot be settled between the customs authorities of the importing State or territory and those of the exporting State or territory, or those which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Committee.

6. For the purpose of the subsequent verification of movement certificates EUR.1, the customs authorities of the exporting country must keep the export documents, or copies of certificates used in place thereof, for at least two years.

Article 26

Sanctions

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

Article 27

Free zones

The Member States and the Faroe Islands shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

TITLE IV

THE CANARY ISLANDS, CEUTA AND MELILLA

Article 28

Application of the Protocol

1. The term 'Community' used in this Protocol does not cover the Canary Islands, Ceuta or Melilla. The term

'products originating in the Community' does not cover products originating in these zones.

2. This protocol shall apply *mutatis mutandis* to products originating in the Canary Islands, Ceuta and Melilla, subject to particular conditions set out in Article 29.

Article 29

Special conditions

1. The following provisions shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. Providing they have been transported directly in accordance with the provisions of Article 7, the following shall be considered as:

(1) Products originating in the Canary Islands, Ceuta and Melilla:

(a) products wholly obtained in the Canary Islands, Ceuta and Melilla;

(b) products obtained in the Canary Islands, 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 3 of this Protocol; or that

(ii) those products are originating in the Faroe Islands or the Community within the meaning of this Protocol provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 3, paragraph 3.

(2) Products originating in the Faroe Islands:

(a) products wholly obtained in the Faroe Islands;

(b) products obtained in the Faroe Islands in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 3 of this Protocol; or that

(ii) those products are originating in the Canary Islands, Ceuta and Melilla or the Community within the meaning of this Protocol provided that they have been

submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 3, paragraph 3.

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

4. The exporter or his authorized representative shall enter 'Faroe Islands' and 'Canary Islands, Ceuta and Melilla' in box 2 of movement certificates EUR.1. In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1.

5. The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, and in Ceuta and Melilla.

6. Article 30 shall not apply to trade between the Canary Islands, Ceuta and Melilla, on the one hand, and the Faroe Islands on the other.

TITLE V

FINAL PROVISIONS

Article 30

Drawback and exemptions from customs duties

1. Without prejudice to the provisions of Article 1 of Protocol 2 and Article 1 of Protocol 4, products which are of the kind to which the Agreement applies, and which are used in the manufacture for which a movement certificate EUR.1 or a form EUR.2 are issued

or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community or the Faroe Islands are concerned.

2. In this Article, the term 'customs duty' also means charges having an effect equivalent to customs duty.

Article 31

Petroleum products

The products set out in Annex VI shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 30 shall apply *mutatis mutandis*, to these products.

Article 32

Amendments to the Protocol

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

Article 33

Annexes

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

Article 34

Implementation of the Protocol

The Community and the Faroe Islands shall each take the steps necessary to implement this Protocol.

LIST OF ANNEXES

	Page
ANNEX I: Notes	51
ANNEX II: List of working and processing within the meaning of Article 3, paragraph 2	56
ANNEX III: Specimen of movement certificate EUR.1	106
ANNEX IV: Specimen of Form EUR.2	111
ANNEX V: Specimen impression of the stamp referred to in Article 13, paragraph 3 (b)	115
ANNEX VI: List of products referred to in Article 31 which are temporarily excluded from the scope of this Protocol	116

ANNEX I

NOTES

Foreword

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

Note 1

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in columns 3 or 4 applies only to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in columns 3 or 4 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in columns 3 or 4.
- 1.4. For the products of Chapters 84 to 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

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

Note 3

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3, paragraph 1 applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in columns 3 or 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in columns 3 or 4 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

- 3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

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

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

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules.

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

Note 4

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example:

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; one can use one or the other or both.

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

For example:

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

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

For example:

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

For example:

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

See also Note 7.3 in relation to textiles.

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

Note 5

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6

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

- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

For example:

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

For example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used up to a weight of 10 % of the fabric.

For example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

For example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

For example:

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

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

Note 7

- 7.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3., any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example:

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

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

ANNEX II

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of heading Nos 0201 to 0205
0209	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted in brine, dried or smoked	Manufacture from materials of any heading except carcasses of heading No 0203 and poultry meat of heading No 0207
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, except for edible flours and meals of meat or meat offal of sheep and goats	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating

(1)	(2)	(3)
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: — Containing added sugar — Other	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex 0901	Coffee, roasted	Manufacture from non-roasted coffee
ex Chap 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product
ex 1302	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners

(1)	(2)	(3)
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions of fish oils and fats and oils of marine mammals — Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions, except for that of Jojoba oil — Other, except for: — Tung oil; myrtle wax and Japan wax — Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must already be originating
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1

(1)	(2)	(3)
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: — Chemically pure maltose and fructose — Other sugars in solid form, flavoured or coloured — Other	Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)
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	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: — Not containing cocoa — Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared — Other — Containing cocoa	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710 may not be used Manufacture in which: — all the cereals and their derivatives (except maize of the species '<i>Zea Indurata</i>' and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture from materials not classified within heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
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
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: — Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen — Nuts, not containing added sugar or spirits — Other	Manufacture in which all the fruit and nuts used must already be originating Manufacture in which the value of the originating nuts and oil seeds of headings Nos 0801 and 0802 and Nos 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	— Sauces and preparations thereof; mixed condiments and mixed seasonings — Prepared mustard	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from mustard flour or meal
ex 2104	Soups and broths and preparations therefor, homogenized composite food preparations: — Soups and broths and preparations therefor — Homogenized composite food preparations	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005 The rule for the heading in which the product would be classified in bulk shall apply
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must

(1)	(2)	(3)
2205 ex 2207, ex 2208 and ex 2209	The following, containing grape materials: vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol	Manufacture in which the value of any cereal-based spirits used does not exceed 15 % of the ex-works price of the product
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	Manufacture in which all the materials of Chapters 2 and 3 used must already be originating
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat, fish or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

(1)	(2)	(3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	These are Annex VI products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex VI products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex VI products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex VI products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives — 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 No 2909 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: — 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 — Other: — Human blood — Animal blood prepared for therapeutic or prophylactic uses — Blood fractions other than antisera, haemoglobin and serum globulin — Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
3002 (cont'd)	— Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006)	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product

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

(1)	(2)	(3)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ⁽¹⁾ within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex VI products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other	These are Annex VI products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519, — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108

⁽¹⁾ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3)
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: — Instant print film for colour photography, in packs — Other	Manufacture in which all the materials used are classified in a heading other than heading No 3702 Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids

(1)	(2)	(3)
ex 3807 3808 to 3814 3818 to 3820 3822 and 3823	Wood pitch (wood tar pitch) Miscellaneous chemical products: — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water insoluble salts and their esters — Sorbitol other than that of heading No 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other	Distillation of wood tar These are Annex VI products Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3901 to 3915 ex 3907	Plastics in primary forms, waste, parings and scrap, of plastic: — Addition homopolymerization products — Other Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

(1)	(2)	(3)
3916 to 3921	Semi-manufactures and articles of plastics, except for heading Nos ex 3916 ex 3917 and ex 3920, for which the rules are set out below: — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: — Addition homopolymerization products — Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾
ex 3916 to ex 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: — Retreaded pneumatic, solid or cushion, tyres of rubber — Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

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

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

(1)	(2)	(3)
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified within heading No 4909 or 4911

(1)	(2)	(3)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread Woven fabrics: — Incorporating rubber thread — Other	Manufacture from ⁽¹⁾: — raw silk, silk waste, carded or combed or otherwise processed for spinning, — other natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials

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

(1)	(2)	(3)
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt — Other	Manufacture from (1): — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from (1): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered — Other	Manufacture from rubber thread or cord, not textile covered Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

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

(1)	(2)	(3)
Chapter 57	Carpets and other textile floor coverings: — Of needleloom felt — Of other felt — Other	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from (1): — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below: — Combined with rubber thread — Other	Manufacture from single yarn (1) Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

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

(1)	(2)	(3)
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: — Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
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 ⁽¹⁾
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

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

(1)	(2)	(3)
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 — Other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ⁽²⁾

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

⁽²⁾ See Introductory Note 7.

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

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

⁽²⁾ See Introductory Note 7.

⁽³⁾ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see Introductory Note 7.

(1)	(2)	(3)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾
ex 6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate

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

⁽²⁾ See Introductory Note 7.

(1)	(2)	(3)
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or 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)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	— Semi-manufactured or in powdered form (All)	Manufacture from unwrought precious metals

(1)	(2)	(3)
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206

(1)	(2)	(3)
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which blanks does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos 7601 and 7616 are set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7801	Unwrought lead: — Refined lead — Other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used

(1)	(2)	(3)
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex-works price of the product
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used

(1)	(2)	(3)
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404. However, materials which are classified within heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % 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

(1)	(2)	(3)	or	(4)
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	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 the wood, paper pulp and paper board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shoval loaders, temping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % 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, temping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % 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 for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: — Electric gramophones	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and, — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: — Matrices and masters for the production of records — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus: — Video recording or reproducing apparatus incorporating a video tuner	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8528 (cont'd)	— Other	— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528 — Suitable for use solely or principally with video recording or reproducing apparatus — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % 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 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded socket) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: — With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50 cc — Exceeding 50 cc — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials 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 Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8801 and 8802	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified within a heading other than that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:			
	— Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % 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
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006 (cont'd)		— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers, not specified or included elsewhere in this chapter)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	— Dentists' chairs incorporating dental appliances or dentists' spittoons — Other	Manufacture from materials of any heading, including other materials of heading No 9018 Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Parts and accessories — Other		
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used, does not exceed the value of the originating materials used		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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used		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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
9113	Watch straps, watch bands and watch bracelets, and parts thereof: — Of base metal, whether or not plated, or clad with precious metal — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403

(1)	(2)	(3)
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
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this chapter; swimming pools and paddling pools	Manufacture from materials not classified within the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5 % of the ex-works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product

(1)	(2)	(3)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: — Lighters with piezo igniter — Other	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials of heading No 9613 used does not exceed 5 % of the ex-works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

*ANNEX III***MOVEMENT CERTIFICATES EUR.1**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State or territory. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The Member States of the Community and the Faroe Islands may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

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

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

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

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

(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 enabled these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

*ANNEX IV***FORM EUR.2**

1. Form EUR.2 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Forms shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State or territory. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each Form EUR.2 shall measure 210×297 mm; a maximum 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 64 g/m².
3. The Member States of the Community and the Faroe Islands 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.

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

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

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

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

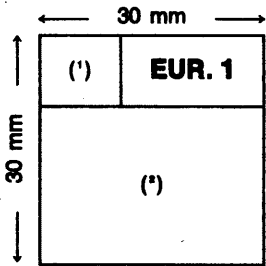
(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the Importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

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

ANNEX V

Specimen impression of the stamp mentioned in Article 13 (3) (b)



- (') Initials or coat of arms of the exporting State or territory.
- (') Such information as is necessary for the identification of the approved exporter.

ANNEX VI

LIST OF PRODUCTS REFERRED TO IN ARTICLE 31 WHICH ARE TEMPORARILY
EXCLUDED FROM THE SCOPE OF THIS PROTOCOL

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

PROTOCOL 4

concerning agricultural products subject to special provisions applicable to imports

Article 1

In accordance with Article 17 of the Agreement, the European Economic Community grants to products originating in and coming from the Faroe Islands the following tariff quotas:

CN code	Description	Rate of duty	Tariff quota (TQ) in tonnes Reference ceiling (R/C)
0204	Meat of sheep or goats, fresh, chilled or frozen	0	20 ⁽¹⁾
0206 80 99	Edible offal of sheep and goats, fresh or chilled	0	
0206 90 99	Edible offal of sheep and goats, frozen	0	
0210 90 11	Meat of sheep or goats, salted, in brine, dried or smoked with bone in	0	
0210 90 19	Meat of sheep or goats, salted, in brine, dried or smoked, boneless	0	
0210 90 60	Edible meat offal of sheep or goats, salted, in brine, dried or smoked	0	
ex 1601	Sausages and similar products of meat, meat offal or blood; food preparations based on these products: — Of sheep and goats	0	
ex 1602	Other prepared or preserved meat, meat offal or blood: — Of sheep and goats	0	
2309 10 11	Dog or cat food, put up for retail sale	0	1 000
ex 2309 90 41	Fish feed	0	5 000

⁽¹⁾ This quota will be implemented in the framework of the autonomous regime established by Council Regulation (EEC) No 3643/85.

Article 2

In accordance with Article 5 and Annex II of the Agreement, the Faroe Islands shall grant freedom of tariffs and duties to goods of EEC origin, falling within Chapters 1 to 24 in the Harmonized System, with the following exceptions:

HS heading No	Description
0204	Meat of sheep or goats, fresh, chilled or frozen
0206 80 99	Other edible offal, fresh and chilled, of sheep and goats
0206 90 99	Other edible offal, frozen, of sheep and goats
0210 90 11	Meat, salted, in brine, dried and smoked, of sheep and goats, with bone in
0210 90 60	Offal, of sheep and goats
0210 90 90 31-40	Edible flours and meals of meat and meat offal of sheep and goats
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter
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
ex 1601	Sausages and similar products of meat, meat offal or blood of sheep and goats; food preparations based on these products of sheep and goats
ex 1602	Other prepared or preserved meat, meat offal or blood, of sheep and goats

Declaration by the European Economic Community concerning Article 23 (1) of the Agreement

The European Economic Community declares that, in the context of the autonomous implementation of Article 23 (1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 27, or under Article 28 may be limited to one of its regions by virtue of Community rules.

Joint Declaration concerning the review of the Trade Agreement in keeping with the development of EEC-EFTA trade relations

If the Community — upon the conclusion of new agreements or arrangements between the Community and the Member States of EFTA in the context of the establishment of a European Economic Area — grants concessions to the EFTA countries going beyond those granted to the Faroe Islands in areas covered by this Agreement, the Community will, upon request from the Faroe Islands, consider in a positive spirit, case-by-case, to what extent and on what basis corresponding concessions could be offered to the Faroe Islands.

If agreements or arrangements are concluded between the Faroe Islands and the Member States of EFTA whereby the Faroe Islands grant concessions to EFTA countries going beyond those granted to the Community in areas covered by this Agreement, the Faroe Islands will, upon request from the Community, consider in a positive spirit, case-by-case, to what extent and on what basis corresponding concessions could be offered to the Community.

Exchange of letters on mutual assistance*Letter from the Head of the Delegation of Denmark and the Faroe Islands*

Sir,

I have the honour to confirm that the Government of Denmark and the Home Government of the Faroe Islands are prepared to conclude an Agreement with the European Economic Community on mutual administrative assistance in customs matters as soon as such an Agreement has been concluded with one or more of the Member States of the European Free Trade Association. I also confirm that the Agreement on mutual administrative assistance in customs matters to be concluded between the European Economic Community and the Government of Denmark and the Home Government of the Faroe Islands shall be based upon the Agreement or Agreements concluded between the European Economic Community and one or more of the Member States of the European Free Trade Association.

Please accept, Sir, the assurance of my highest consideration.

.....
*Head of the Delegation of Denmark
and the Faroe Islands*

Letter from the Head of the Delegation of the European Economic Community

Sir,

In your letter of today's date you inform me as follows:

'I have the honour to confirm that the Government of Denmark and the Home Government of the Faroe Islands are prepared to conclude an Agreement with the European Economic Community on mutual administrative assistance in customs matters as soon as such an Agreement has been concluded with one or more of the Member States of the European Free Trade Association. I also confirm the the Agreement on mutual administrative assistance in customs matters to be concluded between the European Economic Community and the Government of Denmark and the Home Government of the Faroe Islands shall be based upon the Agreement or Agreements concluded between the European Economic Community and one or more of the Member States of the European Free Trade Association.'

I have the honour to acknowledge receipt of your letter.

Please accept, Sir, the assurance of my highest consideration.

.....
*Head of the Delegation of the
European Economic Community*

Information on the date of entry into force and the date of application of the Agreement between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part ⁽¹⁾

As the internal procedures for approval of the Agreement between the European Economic Community of the one part and the Government of Denmark and the Home Government of the Faroe Islands of the other part have been completed by both parties, the Agreement will enter into force on 1 January 1992; it will apply as from 1 January 1992.

⁽¹⁾ See page 2 of this Official Journal.