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II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 29 October 2001

concerning the signing on behalf of the Community and the provisional application of the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Croatia, of the other part

(2001/868/EC)

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission,

Whereas:

(1) Pending the entry into force of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, signed at Luxembourg on 29 October 2001, it is necessary to sign the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Croatia, of the other part.

(2) The absence of a separate, pre-existing transport agreement between the European Community and the Republic of Croatia requires the inclusion of the relevant, trade-related, transport provisions under Protocol 6 of the Stabilisation and Association Agreement.

(3) In the absence of pre-existing contractual structures this Agreement establishes an interim committee for the implementation of this Agreement.

(4) The commercial provisions contained in this Agreement are of an exceptional nature, connected with the policy implemented within the framework of the Stabilisation and Association Process, and will not constitute, for the European Union, any precedent with regard to third countries other than the countries of the western Balkans.

(5) Subject to possible conclusion at a later date, the Agreement should therefore be signed on behalf of the Community.

(6) Provision should be made for the provisional application of the Interim Agreement as from 1 January 2002 if the Agreement has not come into force by that date,

HAS DECIDED AS FOLLOWS:

Article 1

The President of the Council is hereby authorised to designate the person(s) empowered to sign, on behalf of the Community, the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Croatia, of the other part, subject to its conclusion at a later date.

The text of the Agreement is attached to this Decision.

Article 2

Subject to reciprocity, the Agreement referred to in Article 1 shall be applied on a provisional basis from 1 January 2002 if the procedures necessary for its entry into force have not been completed by that date.

Article 3

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

Done at Luxembourg, 29 October 2001.

For the Council

The President

L. MICHEL

INTERIM AGREEMENT**on trade and trade-related matters between the European Community, of the one part, and the Republic of Croatia, of the other part**

THE EUROPEAN COMMUNITY,

hereinafter referred to as 'the Community',

of the one part, and

THE REPUBLIC OF CROATIA,

hereinafter referred to as 'Croatia'

of the other part,

WHEREAS:

- (1) The Stabilisation and Association Agreement between the European Communities and its Member States, of the one part, and the Republic of Croatia, of the other part, was signed at Luxembourg, on 29 October 2001.
- (2) The Stabilisation and Association Agreement is intended to establish a close and lasting relationship based on reciprocity and mutual interest, which should allow Croatia to formalise and strengthen the existing relationship with the European Union.
- (3) It is necessary to ensure the development of trade links through the establishment of a contractual relation.
- (4) To this end it is necessary to implement as speedily as possible, by means of an Interim Agreement, the provisions of the Stabilisation and Association Agreement on trade and trade-related matters.
- (5) Some of the provisions included in Protocol 6 to the Stabilisation and Association Agreement on land transport, which are related to road transit traffic, are directly linked to free movement of goods and consequently have to be included in this Interim Agreement.
- (6) It is necessary to ensure that pending the entry into force of the Stabilisation and Association Agreement and the establishment of the Stabilisation and Association Council, and in the absence of any other contractual institutional structure a specific framework is created to assist in the implementation of the Interim Agreement,

HAVE DECIDED to conclude this Agreement and to this end have designated as their plenipotentiaries:

THE EUROPEAN COMMUNITY:

— Louis MICHEL

Deputy Prime Minister and Minister for Foreign Affairs of the Kingdom of Belgium

President-in-Office of the Council of the European Union

— Christopher PATTEN

Member of the Commission of the European Communities,

CROATIA:

— Tonino PICULA

Minister of Foreign Affairs of the Republic of Croatia

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

TITLE I

GENERAL PRINCIPLES

Article 1 (SAA Article 2)

Respect for the democratic principles and human rights as proclaimed in the Universal Declaration of Human Rights and as defined in the Helsinki Final Act and the Charter of Paris for a New Europe, respect for international law principles and the rule of law as well as the principles of market economy as reflected in the Document of the CSCE Bonn Conference on Economic Cooperation, shall form the basis of the domestic and external policies of the Parties and constitute essential elements of this Agreement.

TITLE II

FREE MOVEMENT OF GOODS

Article 2 (SAA Article 15)

1. The Community and Croatia shall gradually establish a free trade area over a period lasting a maximum of six years starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the GATT 1994 and the WTO. In so doing they shall take into account the specific requirements laid down hereinafter.

2. The Combined Nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.

3. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the duty actually applied *erga omnes* on the day preceding the signature of this Agreement or the duty bound in the WTO for the year 2002, whichever is the lowest.

4. If, after the signature of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff negotiations in the WTO, such reduced duties shall replace the basic duty referred to in paragraph 3 as from the date when such reductions are applied.

5. The Community and Croatia shall communicate to each other their respective basic duties.

Chapter I

Industrial products

Article 3 (SAA Article 16)

1. The provisions of this Chapter shall apply to products originating in the Community or in Croatia listed in Chapters 25 to 97 of the Combined Nomenclature, with the exception of the products listed in Annex I, paragraph I, (ii) of the Agreement on agriculture (GATT 1994).

2. The provisions of Articles 4 and 5 shall neither apply to textile products nor to steel products of Chapter 72 of the Combined Nomenclature, as specified in Articles 9 and 10.

3. Trade between the Parties in products covered by the Treaty establishing the European Atomic Energy Community shall be conducted in accordance with the provisions of that Treaty.

Article 4 (SAA Article 17)

1. Customs duties on imports into the Community of products originating in Croatia shall be abolished upon the entry into force of this Agreement.

2. Quantitative restrictions on imports into the Community and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement with regard to products originating in Croatia.

Article 5 (SAA Article 18)

1. Customs duties on imports into Croatia of goods originating in the Community other than those listed in Annexes I and II shall be abolished upon the entry into force of this Agreement.

2. Customs duties on imports into Croatia of goods originating in the Community which are listed in Article I shall be progressively reduced and eliminated in accordance with the following timetable:

- on the entry into force of the Agreement each duty shall be reduced to 60 % of the basic duty,
- on 1 January 2003 each duty shall be reduced to 30 % of the basic duty,
- on 1 January 2004 the remaining duties shall be abolished.

3. Customs duties on imports into Croatia of goods originating in the Community which are listed in Article II shall be progressively reduced and eliminated in accordance with the following timetable:

- on the entry into force of the Agreement each duty shall be reduced to 70 % of the basic duty,
- on 1 January 2003 each duty shall be reduced to 50 % of the basic duty,
- on 1 January 2004 each duty shall be reduced to 40 % of the basic duty,
- on 1 January 2005 each duty shall be reduced to 30 % of the basic duty,
- on 1 January 2006 each duty shall be reduced to 15 % of the basic duty,
- on 1 January 2007 the remaining duties shall be abolished.

4. Quantitative restrictions on imports into Croatia of goods originating in the Community and measures having equivalent effect shall be abolished upon the date of entry into force of this Agreement.

Article 6 (SAA Article 19)

The Community and Croatia shall abolish upon the entry into force of this Agreement in trade between themselves any charges having an effect equivalent to customs duties on imports.

Article 7 (SAA Article 20)

1. The Community and Croatia shall abolish any customs duties on exports and charges having equivalent effect upon the entry into force of this Agreement.

2. The Community and Croatia shall abolish between themselves any quantitative restrictions on exports and measures having equivalent effect upon the entry into force of this Agreement.

Article 8 (SAA Article 21)

Croatia declares its readiness to reduce its customs duties in trade with the Community more rapidly than is provided for in Article 5, if its general economic situation and the situation of the economic sector concerned so permit.

The Interim Committee shall make recommendations to this effect.

Article 9 (SAA Article 22)

Protocol 1 lays down the arrangements applicable to the textile products referred to therein.

Article 10 (SAA Article 23)

Protocol 2 lays down the arrangements applicable to the steel products of Chapter 72 of the Combined Nomenclature referred to therein.

Chapter II

Agriculture and fisheries

Article 11 (SAA Article 24)

Definition

1. The provisions of this Chapter shall apply to trade in agricultural and fishery products originating in the Community or in Croatia.

2. The term 'agricultural and fishery products' refers to the products listed in Chapters 1 to 24 of the Combined Nomenclature and the products listed in Annex I, paragraph I, (ii) of the Agreement on agriculture (GATT, 1994).

3. This definition includes fish and fisheries products covered by Chapter 3, headings 1604 and 1605, and subheadings 0511 91, 2301 20 and ex 1902 20 ('stuffed pasta containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates').

Article 12 (SAA Article 25)

Protocol 3 lays down the trade arrangements for processed agricultural products which are listed therein.

Article 13 (SAA Article 26)

1. On the date of entry into force of this Agreement, the Community shall abolish all quantitative restrictions and measures having equivalent effect on imports of agricultural and fishery products originating in Croatia.

2. On the date of entry into force of this Agreement, Croatia shall abolish all quantitative restrictions and measures having equivalent effect on imports of agricultural and fishery products originating in the Community.

Article 14 (SAA Article 27)

Agricultural products

1. From the date of entry into force of this Agreement, the Community shall abolish the customs duties and charges having equivalent effect on imports of agricultural products originating in Croatia, other than those of heading Nos 0102, 0201, 0202 and 2204 of the Combined Nomenclature.

For the products covered by Chapters 7 and 8 of the Combined Nomenclature, for which the Common Customs Tariff provides for the application of *ad valorem* customs duties and a specific customs duty, the elimination applies only to the *ad valorem* part of the duty.

2. From the date of entry into force of this Agreement, the Community shall fix the customs duties applicable to imports into the Community of 'baby-beef' products defined in Annex III and originating in Croatia at 20 % of the *ad valorem* duty and 20 % of the specific duty as laid down in the Common Customs Tariff of the European Communities, within the limit of an annual tariff quota of 9 400 tonnes expressed in carcase weight.

3 (a) From the date of entry into force of this Agreement, Croatia shall:

- (i) abolish the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(a);
- (ii) abolish the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(b) within the limits of tariff quotas indicated for each product in that Annex. The tariff quotas will be increased yearly by a quantity indicated for each product in that Annex.

(b) From the first year after the date of entry into force of this Agreement, Croatia shall:

- (i) abolish the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(c).

(c) From the date of entry into force of this Agreement, Croatia shall:

- (i) abolish progressively the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(d) within the limits of tariff quotas and in accordance with the timetable indicated for each product in that Annex;
- (ii) reduce progressively to 50 % of the most-favoured nation treatment (MFN) duty the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(e) in accordance with the timetable indicated for each product in that Annex;
- (iii) reduce progressively to 50 % of the MFN duty the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Article IV(f) within the limits of tariff quotas in accordance with the timetable indicated for each product in that Annex.

4. The trade arrangements to apply to wine and spirit products will be defined in an additional protocol on wine and spirits.

Article 15 (SAA Article 28)

Fisheries products

1. From the entry into force of this Agreement, the Community shall totally eliminate customs duties on fish and fisheries products, other than those listed in Annex V(a), originating in Croatia. Products listed in Annex V(a) shall be subject to the provisions laid down therein.

2. From the entry into force of this Agreement, Croatia shall abolish all charges having an equivalent effect to a custom duty and totally eliminate customs duties on fish and fisheries products, other than those listed in Annex V(b), originating in the European Community. Products listed in Annex V(b) shall be subject to provisions laid down therein.

Article 16 (SAA Article 29)

Taking account of the volume of trade in agricultural and fishery products between the Parties, of their particular sensitivities, of the rules of the Community common policies and of the Croatian policies for agriculture and fisheries, of the role of agriculture and fisheries in Croatia's economy and of the consequences of the multilateral trade negotiations under the WTO, the Community and Croatia shall examine in the Interim Committee, no later than 1 July 2006, product by product and on an orderly and appropriate reciprocal basis, the opportunities for granting each other further concessions with a view to implementing greater liberalisation of the trade in agricultural and fishery products.

Article 17 (SAA Article 30)

The provisions of this Chapter shall in no way affect the application, on a unilateral basis, of more favourable measures by one or the other Party.

Article 18 (SAA Article 31)

Notwithstanding other provisions of this Agreement, and in particular Article 25, given the particular sensitivity of the agricultural and fisheries markets, if imports of products originating in one of the two Parties, which are the subject of concessions granted pursuant to Article 12, 14 and 15, cause serious disturbance to the markets or to their domestic regulatory mechanisms, in the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the appropriate measures it deems necessary.

Chapter III

Common provisions

Article 19 (SAA Article 32)

The provisions of this Chapter shall apply to trade in all products between the Parties except where otherwise provided herein or in Protocols 1, 2 and 3.

Article 20 (SAA Article 33)

Standstill

1. From the date of entry into force of this Agreement, no new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in trade between the Community and Croatia.

2. From the date of entry into force of this Agreement, no new quantitative restriction on imports or exports or measure having equivalent effect shall be introduced, nor shall those existing be made more restrictive, in trade between the Community and Croatia.

3. Without prejudice to the concessions granted under Article 13, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuit of the respective agricultural policies of Croatia and the Community or the taking of any measures under those policies in so far as the import regime in the Annexes III, IV(a), (b), (c), (d), (e), (f) and V(a) and (b) is not affected.

Article 21 (SAA Article 34)

Prohibition of fiscal discrimination

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

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

Article 22 (SAA Article 35)

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

Article 23 (SAA Article 36)

Customs unions, free trade areas, cross-border arrangements

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade except in so far as they alter the trade arrangements provided for in this Agreement.

2. During the transitional periods specified in Article 5, this Agreement shall not affect the implementation of the specific preferential arrangements governing the movement of goods either laid down in frontier agreements previously concluded between one or more Member States and the Socialist Federal Republic of Yugoslavia and succeeded to by Croatia or resulting from the bilateral agreements concluded by Croatia in order to promote regional trade.

3. Consultations between the Parties shall take place within the Interim Committee concerning the agreements described in paragraphs 1 and 2 of this Article and, where requested, on other major issues related to their respective trade policies towards third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account is taken of the mutual interests of the Community and Croatia stated in this Agreement.

Article 24 (SAA Article 37)

Dumping

1. If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the GATT 1994, it may take appropriate measures against this practice in accordance with the Agreement on implementation of Article VI of the GATT 1994 and its own related internal legislation.

2. As regards paragraph 1 of this Article, the Interim Committee shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping within the meaning of Article VI of the GATT 1994 or no other satisfactory solution has been reached within 30 days of the matter being referred to the Interim Committee, the importing Party may adopt the appropriate measures.

Article 25 (SAA Article 38)

General safeguard clause

1. Where any product of one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- serious injury to the domestic industry of like or directly competitive products in the territory of the importing Party, or
- serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region of the importing Party,

the importing Party may take appropriate measures under the conditions and in accordance with the procedures laid down in this Article.

2. The Community and Croatia shall only apply safeguard measures between themselves in accordance with the provisions of this Agreement. Such measures shall not exceed what is necessary to remedy the difficulties which have arisen, and should normally consist of the suspension of the further reduction of any applicable rate of duty provided for under this Agreement for the product concerned or the increase of the rate of duty for that product. Such measures shall contain clear elements progressively leading to their elimination at the end of the set period at the latest. Measures shall not be taken for a period exceeding one year. In very exceptional circumstances, measures may be taken up to a total maximum period of three years. No safeguard measure shall be applied to the import of a product that has previously been subject to such a measure for a period of, at least, three years since the expiry of the measure.

3. In the cases specified in this Article, before taking the measures provided for therein or, in the cases to which paragraph 4(b) applies, as soon as possible, the Community or Croatia, as the case may be, shall supply the Interim Committee with all relevant information, with a view to seeking a solution acceptable to the two Parties.

4. For the implementation of the above paragraphs the following provisions shall apply:

- (a) the difficulties arising from the situation referred to in this Article shall be referred for examination to the Interim Committee, which may take any decisions needed to put an end to such difficulties.

If the Interim Committee or the exporting Party has not taken a decision putting an end to the difficulties or no other satisfactory solution has been reached within 30 days of the matter being referred to the Interim Committee, the importing Party may adopt the appropriate measures to remedy the problem in accordance with this Article. In the selection of safeguard measures, priority must be given to those which least disturb the functioning of the arrangements established in this Agreement;

- (b) where exceptional and critical circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Party concerned may, in the situations specified in this Article, apply forthwith precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

5. The safeguard measures shall be notified immediately to the Interim Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

6. In the event of the Community or Croatia subjecting imports of products liable to give rise to the difficulties referred to in this Article to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.

Article 26 (SAA Article 39)

Shortage clause

1. Where compliance with the provisions of this Title leads to:

- (a) a critical shortage, or threat thereof, of foodstuffs or other products essential to the exporting Party; or
- (b) re-export to a third country of a product against which the exporting Party maintains quantitative export restrictions, export duties or measures or charges having equivalent effect, and where the situations referred to above give rise, or are likely to give rise, to major difficulties for the exporting Party,

that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in this Article.

2. In the selection of measures, priority must be given to those which least disturb the functioning of the arrangements in this Agreement. Such measures shall not be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination where the same conditions prevail, or a disguised restriction on trade and shall be eliminated when the conditions no longer justify their maintenance.

3. Before taking the measures provided for in paragraph 1 of this Article or, as soon as possible in cases to which paragraph 4 of this Article applies, the Community or Croatia, as the case may be, shall supply the Interim Committee with all relevant information, with a view to seeking a solution acceptable to the Parties. The Parties within the Interim Committee may agree on any means needed to put an end to the difficulties. If no agreement is reached within 30 days of the matter being referred to the Interim Committee, the exporting Party may apply measures under this Article on the exportation of the product concerned.

4. Where exceptional and critical circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or Croatia, whichever is concerned, may apply forthwith the precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

5. Any measures applied pursuant to this Article shall be immediately notified to the Interim Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their elimination as soon as circumstances permit.

Article 27 (SAA Article 40)

State monopolies

Croatia shall progressively adjust any state monopolies of a commercial character so as to ensure that, by the end of the fourth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States of the European Union and Croatia. The Interim Committee shall be informed about the measures adopted to attain this objective.

Article 28 (SAA Article 41)

Protocol 4 lays down the rules of origin for the application of tariff preferences provided for in this Agreement.

Article 29 (SAA Article 42)

Restrictions authorised

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures of artistic, historic or archaeological value or the protection of intellectual, industrial and commercial property, or rules relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

Article 30 (SAA Article 43)

Both Parties agree to cooperate to reduce the potential for fraud in the application of the trade provisions of this Agreement.

Notwithstanding other provisions of this Agreement, and in particular Articles 18, 25 and 37 and Protocol 4, where one Party finds that there is sufficient evidence of fraud such as a significant increase in trade of products by one Party to the other Party, beyond the level reflecting economic conditions such as normal production and export capacities, or failure to provide administrative cooperation as required for the verification of evidence of origin by the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the appropriate measures it deems necessary. In the selection of the measures, priority must be given to those which least disturb the functioning of the arrangements established in this Agreement.

Article 31 (SAA Article 44)

The application of this Agreement shall be without prejudice to the application of the provisions of Community law to the Canary Islands.

Article 32 (SAA Article 58(1))

Road transit traffic

Road transit traffic shall be regulated by the provisions of Protocol 6.

TITLE III

PAYMENTS, COMPETITION AND OTHER ECONOMIC PROVISIONS

Article 33 (SAA Article 59)

The Parties undertake to authorise, in freely convertible currency, in accordance with the provisions of Article VIII of the Articles of the Agreement of the International Monetary Fund, any payments and transfers on the current account of balance of payments between the Community and Croatia.

Article 34 (SAA Article 66)

1. The Parties shall endeavour wherever possible to avoid the imposition of restrictive measures, including measures relating to imports, for balance of payments purposes. A Party adopting such measures shall present as soon as possible to the other Party a timetable for their removal.

2. Where one or more Member States of the European Union or Croatia is in serious balance of payments difficulties, or under imminent threat thereof, the Community or Croatia, as the case may be, may, in accordance with the conditions established under the WTO Agreement, adopt restrictive measures, including measures relating to imports, which shall be of limited duration and may not go beyond what is strictly necessary to remedy the balance of payments situation. The Community or Croatia, as the case may be, shall inform the other Party forthwith.

3. Any restrictive measures shall not apply to transfers related to investment and in particular to the repatriation of amounts invested or reinvested or any kind of revenues stemming therefrom.

Article 35 (SAA Article 70)

Competition and other economic provisions

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Croatia:

- (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;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Croatia as a whole or in a substantial part thereof;
- (iii) any state aid which distorts or threatens to distort competition by favouring certain undertakings or certain products.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the competition rules applicable in the Community, in particular from Articles 81, 82, 86 and 87 of the Treaty establishing the European Community and interpretative instruments adopted by the Community institutions.

3. The Parties shall ensure that an operationally independent public body is entrusted with the powers necessary for the full application of paragraph 1(i) and (ii) of this Article, regarding private and public undertakings and undertakings to which special rights have been granted.

4. Croatia shall establish an operationally independent authority which is entrusted with the powers necessary for the full application of paragraph 1(iii) of this Article within one year from the date of entry into force of this Agreement. This

authority shall have, *inter alia*, the powers to authorise state aid schemes and individual aid grants in conformity with paragraph 2 of this Article, as well as the powers to order the recovery of state aid that has been unlawfully granted.

5. Each Party shall ensure transparency in the area of state aid, *inter alia* by providing to the other Party a regular annual report, or equivalent, following the methodology and the presentation of the Community survey on state aid. Upon request by one Party, the other Party shall provide information on particular individual cases of public aid.

6. Croatia shall establish a comprehensive inventory of aid schemes instituted before the establishment of the authority referred to in paragraph 4 and shall align such aid schemes with the criteria referred to in paragraph 2 of this Article within a period of no more than four years from the entry into force of this Agreement.

7. (a) For the purposes of applying the provisions of paragraph 1(iii), the Parties recognise that during the first four years after the entry into force of this Agreement, any public aid granted by Croatia shall be assessed taking into account the fact that Croatia shall be regarded as an area identical to those areas of the Community described in Article 87(3)(a) of the Treaty establishing the European Community.

(b) Within three years from the entry into force of this Agreement, Croatia shall submit to the Commission of the European Communities its GDP per capita figures harmonised at NUTS II level. The authority referred to in paragraph 4 and the Commission of the European Communities shall then jointly evaluate the eligibility of the regions of Croatia as well as the maximum aid intensities in relation thereto in order to draw up the regional aid map on the basis of the relevant Community guidelines.

8. With regard to products referred to in Chapter II of Title II:

- paragraph 1(iii) shall not apply,
- any practices contrary to paragraph 1(i) shall be assessed according to the criteria established by the Community on the basis of Articles 36 and 37 of the Treaty establishing the European Community and specific Community instruments adopted on this basis.

9. If one of the Parties considers that a particular practice is incompatible with the terms of paragraph 1 of this Article, it may take appropriate measures after consultation within the Interim Committee or after 30 working days following referral for such consultation.

Nothing in this Article shall prejudice or affect in any way the taking, by either Party, of anti-dumping or countervailing measures in accordance with the relevant Articles of GATT 1994 and WTO Agreement on Subsidies and Countervailing Measures or related internal legislation.

Article 36 (SAA Article 71)

Intellectual, industrial and commercial property

1. Pursuant to the provisions of this Article and Annex VI, the Parties confirm the importance that they attach to ensure adequate and effective protection and enforcement of intellectual, industrial and commercial property rights.

2. Croatia shall take the necessary measures in order to guarantee no later than three years after entry into force of this Agreement a level of protection of intellectual, industrial and commercial property rights similar to that existing in the Community, including effective means of enforcing such rights.

3. The Interim Committee may decide to oblige Croatia to accede to specific multilateral Conventions in this area.

4. If problems in the area of intellectual, industrial and commercial property affecting trading conditions occur, they shall be referred urgently to the Interim Committee, at the request of either Party, with a view to reaching mutually satisfactory solutions.

Article 37 (SAA Article 89)

Customs

Mutual assistance between administrative authorities in customs matters of the Parties shall take place in accordance with the provisions of Protocol 5.

TITLE IV

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

Article 38

An Interim Committee is hereby established which shall supervise the application and implementation of this Agreement. It shall hold meetings at regular intervals and when circumstances require.

Article 39

1. The Interim Committee shall have the power to take decisions within the scope of the Agreement, in the cases provided for therein. The decisions taken shall be binding on the Parties which shall take the measures necessary to implement them. The Interim Committee may also formulate recommendations which it considers desirable for the purpose of attaining the common objectives and the smooth functioning of this Agreement. It shall draw up its decisions and recommendations by agreement between the Parties.

2. The Interim Committee shall adopt its own rules of procedure.

Article 40

1. The Interim Committee shall be composed of representatives of the Community, on the one hand, and of representatives of Croatia, on the other. The members of the Interim Committee may be represented as laid down in its rules of procedure.

2. The chairmanship of the Interim Committee will alternate between the Parties, in accordance with the conditions laid down in the rules of procedures.

3. The Interim Committee shall act by mutual agreement by the Parties.

Article 41

The Interim Committee may create subcommittees.

Article 42 (SAA Article 113)

Each Party shall refer to the Interim Committee any dispute relating to the application or interpretation of this Agreement. The Interim Committee may settle the dispute by means of a binding decision.

Article 43 (SAA Article 117)

Within the scope of this Agreement, each Party undertakes to ensure that natural and legal persons of the other Party have access free of discrimination in relation to its own nationals to the competent courts and administrative organs of the Parties to defend their individual rights and their property rights.

Article 44 (SAA Article 118)

Nothing in this Agreement shall prevent a 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 the production of, or 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 the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

Article 45 (SAA Article 119)

1. In the fields covered by this Agreement and without prejudice to any special provisions contained therein:

- the arrangements applied by Croatia in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, companies or firms,
- the arrangements applied by the Community in respect of Croatia shall not give rise to any discrimination between Croatian nationals, companies or firms.

2. The provisions of paragraph 1 shall be without prejudice to the right of the Parties to apply the relevant provisions of their fiscal legislation to taxpayers who are not in identical situations as regards their place of residence.

Article 46 (SAA Article 120)

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, except in cases of special urgency, it shall supply the Interim Committee with all relevant

information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

3. In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement. These measures shall be notified immediately to the Interim Committee and shall be the subject of consultations within the Interim Committee if the other Party so requests.

Article 47 (SAA Article 121)

The Parties agree to consult promptly through appropriate channels at the request of either Party to discuss any matter concerning the interpretation or implementation of this Agreement and other relevant aspects of the relations between the Parties.

The provisions of this Article shall in no way affect and are without prejudice to Articles 18, 25, 26 and 30.

Article 48 (SAA Article 123)

Protocols 1, 2, 3, 4, 5 and 6 and Annexes I to VI shall form an integral part of this Agreement.

Article 49 (SAA Article 124)

This Agreement shall be applicable until the entry into force of the Stabilisation and Association Agreement signed at Luxembourg, on 29 October 2001.

Either Party may denounce this Agreement by notifying the other Party. This Agreement shall terminate six months after the date of such notification.

Article 50 (SAA Article 126)

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

Article 51 (SAA Article 127)

The Secretary General of the Council of the European Union shall be the depository of the Agreement.

Article 52 (SAA Article 128)

This Agreement is drawn up in duplicate in each of the official languages of the Parties, each of these texts being equally authentic.

Article 53 (SAA Article 129)

1. The Parties shall approve this Agreement in accordance with their own procedures.

2. This Agreement shall enter into force on the first day of the second month following the date on which the Parties notify each other that the procedures referred to in the first paragraph have been completed. In the event of the procedures under paragraph 1 not being completed in time to allow for its entry into force on 1 January 2002, this Agreement shall provisionally apply as from that date.

Hecho en Luxemburgo, el veintinueve de octubre del dos mil uno.

Udfærdiget i Luxembourg den nioogtyvende oktober to tusind og en.

Geschehen zu Luxemburg am neunundzwanzigsten Oktober zweitausendundeins.

Έγινε στο Λουξεμβούργο, στις είκοσι εννέα Οκτωβρίου δύο χιλιάδες ένα.

Done at Luxembourg on the twenty-ninth day of October in the year two thousand and one.

Fait à Luxembourg, le vingt-neuf octobre deux mille un.

Fatto a Lussemburgo, addì ventinove ottobre duemilauno.

Gedaan te Luxemburg, de negenentwintigste oktober tweeduizendeneen.

Feito em Luxemburgo, em vinte e nove de Outubro de dois mil e um.

Tehty Luxemburgissa kahdentakymmenentenäyhdeksäntenä päivänä lokakuuta vuonna kaksituhattayksi.

Som skedde i Luxemburg den tjugonionde oktober tjugohundraett.

Sastavljeno u Luksemburgu, dana dvadeset devetoga listopada godine dvije tisuće prve.

Por la Comunidad Europea
For Det Europæiske Fællesskab
Für die Europäische Gemeinschaft
Για την Ευρωπαϊκή Κοινότητα
For the European Community
Pour la Communauté européenne
Per la Comunità europea
Voor de Europese Gemeenschap
Pela Comunidade Europeia
Euroopan yhteisön puolesta
På Europeiska gemenskapens vägnar

Za Republiku Hrvatsku

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ANNEX I

CROATIAN TARIFF CONCESSION FOR COMMUNITY INDUSTRIAL PRODUCTS

(referred to in Article 5(2))

Duty rates will be reduced as follows:

- on the date of entry into force of the Agreement, duty shall be reduced to 60 % of the basic duty,
- on 1 January 2003, duty shall be reduced to 30 % of the basic duty,
- on 1 January 2004, the remaining duties shall be abolished.

HS 6 +	Description
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti caking or free-flowing agents; sea water:
2501 00 1	--- Table salt and salt for food industry
2501 00 2	--- Salt for other industry
2501 00 9	---- Other
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape
2515 1	– Marble and travertine:
2515 11	-- Crude or roughly trimmed
2515 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
2515 20	– Ecaussine and other calcareous monumental or building stone; alabaster
2710	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
2710 00 1	---- Motor petrol and other light oils:
2710 00 14	---- Special petrols (extractable and other)
2710 00 15	---- White spirit
2710 00 17	---- Spirit-type jet fuel
2710 00 2	--- Kerosene and other medium oils:
2710 00 21	---- Kerosene
2710 00 22	---- Kerosene-type jet fuel
2710 00 23	---- Alpha and normal olefins (mixtures), normal paraffins (C10-C13)
2710 00 3	---- Heavy oils except waste and intended for further manufacturing:
2710 00 33	---- Light, medium, heavy and extra heavy fuel oils with low sulphur content
2710 00 34	---- Other light, medium, heavy and extra heavy fuel oil
2710 00 35	---- Base oils
2710 00 39	---- Other heavy oils and products based on heavy oils

HS 6 +	Description
2711	Petroleum gases and other gaseous hydrocarbons
2711 1	– Liquefied:
2711 12	– – Propane
2711 13	– – Butanes
2711 19	– – Other:
2711 19 1	– – – Mixtures of propane and butane
2711 19 9	– – – Other
2711 29	– – Other
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:
2712 10	– Petroleum jelly
2712 20	– Paraffin wax containing by weight less than 0,75 % of oil
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 20	– Petroleum bitumen
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):
2715 00 9	– – – – Other
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):
2803 00 1	– – – – Carbon black
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
2806 10	– Hydrogen chloride (hydrochloric acid):
2806 10 1	– – – – Pro analysis
2808 00	Nitric acid; sulphonitric acids:
2808 00 2	– – – – Other nitric acid
2814	Ammonia, anhydrous or in aqueous solution:
2814 20	– Ammonia in aqueous solution:
2814 20 1	– – – – Pro analysis
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:
2815 11	– – Solid:
2815 11 1	– – – Granulated, pro analysis
2815 20	Potassium hydroxide (caustic potash):
2815 20 1	– – – Granulated, pro analysis
2902	Cyclic hydrocarbons:
2902 4	– Xylenes:
2902 41	– – o-Xylene
2902 41 1	– – – Pro analysis:
2902 42	– – m-Xylene:
2902 42 1	– – – Pro analysis

HS 6 +	Description
2902 43	-- p-Xylene:
2902 43 1	--- Pro analysis
2902 44	-- Mixed Xylene isomers:
2902 44 1	--- Pro analysis
2905	Acyclic alcohol and their halogenated, sulphonated, nitrated or nitrosated derivatives:
2905 1	– Saturated monohydric alcohols:
2905 11	-- Methanol (methyl alcohol):
2905 11 1	--- Pro analysis
2905 12	-- Propane-1 ol (propyl alcohol) and propane-2 ol (isopropyl alcohol):
2905 12 1	--- Pro analysis
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
2914 1	– Acyclic ketones without other oxygen function:
2914 11	-- Acetone:
2914 11 1	--- Pro analysis
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
2915 3	– Esters of acetic acid:
2915 31 1	--- Pro analysis
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:
2933 6	– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:
2933 69 1	--- Atrazine
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:
3002 30	– Vaccines for veterinary medicine
3003	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packings for retail sale:
3003 90	– Other:
3003 90 9	--- Other
3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:
3004 10	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:
3004 10 1	-- Ready medicaments for retail sale
3004 20	– Containing other antibiotics:
3004 20 1	-- Ready medicaments for retail sale
3004 3	– Containing hormones or other products of heading No 2937 but not containing antibiotics
3004 31	-- Containing insulin:
3004 31 1	--- Ready medicaments for retail sale

HS 6 +	Description
3004 32	-- Containing adrenal cortical hormones:
3004 32 1	--- Ready medicaments for retail sale
3004 39	-- Other:
3004 39 1	--- Ready medicaments for retail sale
3004 40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 2937 or antibiotics:
3004 40 1	-- Ready medicaments for retail sale
3004 50	- Other medicaments containing vitamins or other products of heading No 2936:
3004 50 1	-- Ready medicaments for retail sale
3004 90	- Other:
3004 90 2	-- Ready medicaments for retail sale
3004 90 9	-- Other
3006	Pharmaceutical goods specified in Note 4 to this Chapter:
3006 50	- First-aid boxes and kits
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enameling or glass industry, glass frit and other glass, in the form of powder, granules or flakes:
3207 10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations
3207 30	- Liquid lustres and similar preparations
3207 40	- Glass frit and other glass, in the form of powder, granules or flakes
3208	Paints and varnishes (including elements and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:
3208 10	- Based on polyesters
3208 20	- Based on acrylic or vinyl polymers
3209	Paints and varnishes (including elements and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:
3209 10	- Based on acrylic or vinyl polymers
3209 90	- Other
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
3214 90	- Other
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:
3215 1	- Printing ink
3215 11	-- Black
3215 19	-- Other
3304	Beauty or make-up preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:

HS 6 +	Description
3304 99	-- Other:
3304 99 9	--- For retail sale
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties:
3307 90	- Other:
3307 90 9	-- For retail sale
3405	Polishes and creams, for footwear, furniture, floors, coach-work, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non woven, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations) excluding waxes of heading No 3404:
3405 10	- Polishes, creams and similar preparations for footwear or leather
3405 20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork
3405 30	- Polishes and similar preparations for coachwork, other than metal polishes
3405 40	- Scouring pastes and powders and other scouring preparations
3405 90	- Other
3406 00	Candles, tapers and the like
3605 00	Matches, other than pyrotechnic articles of heading No 3604
3701	Photographic plates and film in the flat, sensitised, unexposed of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:
3701 10	- For X-ray
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
3820 00	Anti-freezing preparations and prepared deicing fluids
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other polymers in primary forms:
3905 1	- Polyvinyl acetate:
3905 12	-- In aqueous dispersion
3905 19	-- Other
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shape, of plastics, whether or not in rolls:
3919 90	- Other
3920	Other plates, sheet, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:
3920 10	-- Of polymers of ethylene:
3920 10 1	--- Foil 12 micron thick in rolls 50 to 90 mm wide
3923	Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics:
3923 2	- Sacks and bags (including cones):
3923 21	-- Of polymers of ethylene
3923 29	-- Of other plastics
3923 40	- Spools, cops, bobbins and similar supports

HS 6 +	Description
3923 90	– Other:
3923 90 1	– – – Casks and tanks
3923 90 9	– – – Other
3924	Tableware, kitchenware, other household articles and toilet articles of plastic:
3924 10	– Tableware and kitchenware
3924 90	– Other
3925	Builders' ware of plastic, not elsewhere specified or included:
3925 10	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
3925 20	– Doors, windows and their frames and thresholds for doors
3925 30	– Shutters, blinds (including venetian blinds) and similar articles and parts thereof
3925 90	– Other
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):
4009 10	– Not reinforced or otherwise combined with other materials, without fittings
4009 20	– Reinforced or otherwise combined only with metal, without fittings
4009 40	– Reinforced or otherwise combined with other materials, without fittings
4009 50	– With fittings:
4009 50 9	– – – Other
4202	Trunks, suitcases, vanity-cases, executive cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical-instrument cases, gun cases, holsters and similar containers, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard or wholly or mainly covered with such materials or with paper
4202 1	– Trunks, suitcases, vanity cases, executive cases, brief cases, school satchels and similar containers:
4202 11	– – With outer surface of leather, of composition leather or of patent leather
4202 12	– – With outer surface of plastics or of textile materials
4202 19	– – Other
4202 2	– Handbags, whether or not with shoulder strap, including those without handle:
4202 21	– – With outer surface of leather, of composition leather or of patent leather
4202 22	– – With outer surface of plastic sheeting or of textile materials
4202 29	– – Other
4202 3	– Articles of a kind normally carried in the pocket or in the handbag
4202 31	– – With outer surface of leather, of composition leather or of patent leather
4202 32	– – With outer surface of plastic sheeting or of textile materials
4202 39	– – Other
4202 9	– Other
4202 91	– – With outer surface of leather, of composition leather or of patent leather
4202 92	– – With outer surface of plastic sheeting or of textile materials
4202 99	– – Other

HS 6 +	Description
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303:
4302 1	– Whole skins, with or without head, tail or paws, not assembled:
4302 11	– – Of mink
4302 12	– – Of rabbit or hare
4302 13	– – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws
4302 19	– – Other
4302 20	– Heads, tails, paws and other pieces or cuttings, not assembled
4302 30	– Whole skins and pieces or cuttings thereof, assembled
4304 00	Artificial fur and articles thereof:
4304 00 9	– – – Articles of artificial fur
4406	Railway or tramway sleepers (cross-ties) of wood:
4406 10	– – Not impregnated:
4406 10 1	– – – Of oak
4406 10 2	– – – Of beech
4406 10 9	– – – Other
4406 90	– – Other:
4406 90 1	– – – Of oak
4406 90 2	– – – Of beech
4406 90 9	– – – Other
4418	Builders' joinery and carpentry of wood including cellular wood panels, assembled parquet panels, shingles and shakes
4418 10	– Windows, French windows and their frames
4418 20	– Doors and their frames and thresholds
4418 30	– Parquet panels
4805	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed that are specified in Note 2 to this Chapter:
4805 10	– Semi-chemical fluting paper (corrugating medium)
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No 4803, 4809 or 4810:
4811 2	– Gummed or adhesive paper and paperboard:
4811 29	– – Other:
4811 29 9	– – – Other
4814	Wallpaper and similar wall coverings, consisting of paper; window transparencies of paper:
4814 10	– 'Ingrain' paper
4814 20	– Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics
4814 30	– Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven

HS 6 +	Description
4814 90	– Other
4817 10	– Envelopes
4817 20	– Letter cards, plain postcards and correspondence cards
4817 30	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or web of cellulose fibres, box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:
4819 10	– Cartons, boxes and cases, of corrugated paper or paperboard
4819 20	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard:
4819 20 9	– – – Other
4819 30	– Sacks and bags, having a base of a width of 40 cm or more
4819 40	– Other sacks and bags, including cones
4819 50	– Other packing containers, including record sleeves:
4819 50 1	– – – Cylindrical boxes made of two or more materials
4819 60	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for stamps or for collections and book covers, of paper or paperboard:
4820 10	– Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
4820 20	– Exercise books
4820 30	– Binders (other than book covers), folders and file covers
4820 40	– Manifold business forms and interleaved carbon sets
4820 50	– Albums for samples or for collections
4820 90	– Other:
4820 90 1	– – – Business forms
4820 90 9	– – – Other
4821	Paper or paperboard labels of all kinds, whether or not printed
4821 10	– Printed
4821 90	– Other
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres
4823 1	– Gummed or adhesive paper, in strips or rolls:
4823 11	– – Self-adhesive
4823 19	– – Other
4823 40	– Rolls, sheets and dials, printed for self-recording apparatus
4823 5	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
4823 51	– – Printed, embossed or perforated
4823 59	– – Other

HS 6 +	Description
4823 60	– Trays, dishes, plates, cups and the like, of paper or paperboard
4823 70	– Moulded or pressed articles of paper pulp
4823 90	– Other:
4823 90 9	– – – Other
6402	Other footwear with outer soles and uppers of rubber or plastics:
6402 1	– Sports footwear:
6402 19	– – Other
6402 20	– Footwear with upper straps or thongs assembled to the sole by means of plugs
6402 30	– Other footwear, incorporating a protective metal toe-cap
6402 9	– Other footwear:
6402 91	– – Covering the ankle
6402 99	– – Other
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
6403 1	– Sports footwear:
6403 19	– – Other
6403 20	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
6403 30	– Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
6403 40	– Other footwear, incorporating a protective metal toe-cap
6403 5	– Other footwear with outer soles of leather:
6403 51	– – Covering the ankle
6403 59	– – Other
6403 9	– Other footwear:
6403 91	– – Covering the ankle
6403 99	– – Other
6405	Other footwear:
6405 10	– With uppers of leather or composition leather
6405 20	– With uppers of textile materials
6504 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
6505	Hats and other headgear, knitted or crocheted, made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed:
6505 10	– Hairnets
6505 90	– Other
6506	Other headgear, whether or not lined or trimmed:
6506 10	– Protective headgear (helmets)
6506 9	– Other:
6506 91	– – Of rubber or of plastics
6506 92	– – Of fur

HS 6 +	Description
6506 99	-- Of other materials
6507 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):
6601 10	– Garden umbrellas and sun umbrellas
6601 9	– Other:
6601 91	-- Telescopes
6601 99	-- Other
6602 00	Walking-sticks, seat-sticks, whips, riding-crops and the like
6603	Parts, trimmings and accessories of articles other than heading No 6601 or 6602:
6603 10	– Handles and knobs
6603 20	– Umbrella frames, including frames mounted on shafts (sticks)
6603 90	– Other
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a back; artificially coloured granules, chippings and powder, of natural stone (including slate):
6802 2	– Other monumental or building stone and articles thereof simply cut or sawn with a flat or even surface:
6802 21	-- Marble, travertine and alabaster
6802 22	-- Other limestone
6802 29	-- Other stone
6802 9	– Other:
6802 91	-- Marble, travertine and alabaster
6802 92	-- Other limestone
6802 99	-- Other stone
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand-sharpening or polishing stones and parts thereof, of natural stone, of agglomerated natural or artificial abrasives or of ceramics with or without parts of other materials
6804 2	– Other:
6804 22	-- Of other agglomerated abrasives or of ceramics
6804 30	– Hand sharpening or polishing stones:
6804 30 9	--- Of artificial materials
6805	Natural, of artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:
6805 10	– On a base of textile material
6805 20	– On a base of paper or of paperboard
6805 30	– On a base of other materials
6806	Slag wool, rock wool and similar mineral wool; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No 6811 or 6812 or of Chapter 69:
6806 10	– Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls

HS 6 +	Description
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):
6807 10	– In rolls
6807 90	– Other:
6807 90 9	– – Other
6808 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
6809	Articles of plaster or of compositions based on plaster:
6809 1	– Boards, sheets, panels, tiles and similar articles not ornamented:
6809 11	– – Faced or reinforced with paper or paperboard only
6809 19	– – Other
6809 90	– Other articles
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or asbestos (e.g. thread, woven fabric; clothing, headgear, footwear, gaskets) whether or not reinforced other than goods of heading No 6811 or 6813:
6812 10	– Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
6812 20	– Yarn
6812 30	– Cords and string, whether or not plaited
6812 40	– Fabricated or knitted material
6812 50	– Clothing, clothing accessories, footwear and headgear
6812 60	– Paper, millboard and felt
6812 70	– Compressed asbestos fibres jointing, in sheets or rolls
6812 90	– Other:
6812 90 9	– – – Other
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:
6813 10	– Sheets and pads for brakes:
6813 10 9	– – – Other
6813 90	– Other:
6813 90 9	– – – Other
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:
6904 10	– Building bricks:
6904 10 1	– – – Solid, 250 × 120 × 65 dimensions
6904 10 2	– – – Grate bricks, 250 × 120 × 65 dimensions
6904 10 3	– – – Blocks, 290 × 190 × 190 dimensions
6904 10 4	– – – Blocks, 250 × 190 × 190 dimensions
6904 10 5	– – – Blocks, 250 × 250 × 140 dimensions
6904 10 9	– – – Other

HS 6 +	Description
6904 90	– Other:
6904 90 1	– – – Ceiling filler tiles, 250 × 380 × 140 dimensions
6904 90 2	– – – Ceiling filler tiles, 390 × 100 × 160 dimensions
6904 90 3	– – – Support tiles, 250 × 120 × 40 dimensions
6904 90 9	– – – Other
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:
6905 10	– Roofing tiles:
6905 10 1	– – – Pressed tiles, 350 × 200 dimensions
6905 10 2	– – – Pressed interlocking tiles, 340 × 200 dimensions
6905 10 3	– – – Plain tiles, 380 × 180 dimensions
6905 10 4	– – – Mediterranean tiles, 375 × 200 dimensions
6905 10 9	– – – Other
6905 90	– Other
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:
6910 10	– Of porcelain or china
6910 90	– Other
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:
7005 30	– Wired glass
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:
7017 10	– Of fused quartz or other fused silica:
7017 10 9	– – – Other
7017 20	– Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C
7017 90	– Other
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:
7306 20	– Casing and tubing of a kind used in drilling for oil or gas:
7306 20 2	– – – Tubing of an external diameter less than 3 1/2"
7306 20 9	– – – Other
7306 50	– Other, welded, of circular cross-section, of other alloy steel:
7306 50 9	– – – Other
7306 90	– Other
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:
7308 10	– Bridges and bridge sections
7308 20	– Towers and lattice masts

HS 6 +	Description
7308 40	– Equipment for scaffolding, shuttering, propping or pitpropping:
7308 40 9	---- Other
7309 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment:
7309 00 1	---- Reservoirs for the transport of goods
7309 00 9	---- Other
7311 00	Containers for compressed or liquefied gas, of iron or steel:
7311 00 9	---- Other
7312	Stranded wire, ropes cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:
7312 10	– Stranded wire, ropes and cables:
7312 10 9	---- Other
7312 10 99	---- Other
7312 90	– Other:
7312 90 9	---- Other
7313 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:
7314 4	– Other cloth, grill, netting and fencing:
7314 41	-- Plated or coated with zinc
7314 42	-- Coated with plastics
7314 49	-- Other
7315	Chain and parts thereof, of iron or steel:
7315 1	– Articulated link chain and parts thereof:
7315 11	-- Roller chain
7315 12	-- Other chain
7315 19	-- Parts
7315 20	– Skid chain
7315 8	– Other chain:
7315 81	-- Stud-link
7315 82	-- Other, welded link
7315 89	-- Other
7315 90	– Other parts
7316 00	Anchors, grapnels and parts thereof, of iron or steel
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:
7317 00 1	---- For rails
7317 00 2	---- For tacks

HS 6 +	Description
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:
7318 1	– Threaded articles:
7318 11	– – Coach screws
7318 12	– – Other wood screws
7318 13	– – Screw hooks and screw rings
7318 14	– – Self-tapping screws
7318 19	– – Other
7318 2	– Non-threaded articles:
7318 21	– – Spring washers and other lock washers
7318 23	– – Rivets
7318 24	– – Cotters and cotter-pins
7318 29	– – Other
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:
7321 11	– – For gas fuel or for both gas and other fuels
7321 13	– – For solid fuel
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:
7323 10	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like
7323 9	– Other:
7323 93	– – Of stainless steel:
7323 93 1	– – – Vessels
7323 93 9	– – – Other
7326	Other articles of iron or steel
7326 1	– Forged or stamped, but not further worked:
7326 19	– – Other
7326 20	– Articles of iron or steel wire:
7326 20 9	– – – Other
7326 90	– Other:
7326 90 9	– – Other
7610	Aluminum structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing framework, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns), aluminum plates, rods, profiles, tubes and the like, prepared for use in structures:
7610 10	– Doors, windows and their frames and thresholds for doors:
7610 10 9	– – Other
7610 90	– Other:
7610 90 1	– – – Elements prepared for use in structures
7610 90 9	– – – Other

HS 6 +	Description
7611 00	– Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
7611 00 1	---- Lined or heat-insulated
7611 00 9	---- Other
7614	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated:
7614 10	– With steel core
7614 90	– Other
8304 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No 9403
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles; threaded bungs, bung covers, seals and other packing accessories, of base metal:
8309 90	– Other:
8309 90 2	---- Seals, not further worked
8309 90 3	---- Seals, worked
8309 90 9	---- Other
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:
8402 1	– Steam or other vapour generating boilers:
8402 11	-- Watertube boilers with a steam production exceeding 45 t per hour:
8402 11 1	---- Main ship's steam boilers
8402 11 2	---- Other, with a steam production not exceeding 300 t per hour
8402 11 9	---- Other, with a steam production exceeding 300 t per hour
8402 12	-- Watertube boilers with a steam production not exceeding 45 t per hour:
8402 12 1	---- Main ship's steam boilers
8402 12 9	---- Other
8402 19	-- Other vapour-generating boilers, including hybrid boilers:
8402 19 1	---- Main ship's steam boilers
8402 19 2	---- Firetube boilers
8402 19 3	---- Hot-oil boilers
8402 19 9	---- Other
8402 20	– Super-heated water boilers:
8402 20 1	---- Fired with chopped wood
8403	Central heating boilers other than those of heading No 8402:
8403 90	– Parts
8404	Auxiliary plant for use with boilers of heading No 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers), condensers for steam or vapour power units:
8404 90	– Parts
8406	Steam turbines and other vapour turbines:
8406 90	– Parts

HS 6 +	Description
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers; including their mechanical grates, mechanical ash discharges and similar appliances:
8416 20	– Other furnace burners, including combination burners:
8416 20 9	---- Other
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air-conditioning machines of heading No 8415:
8418 2	– Refrigerators, household-type:
8418 21	-- Compression-type
8418 22	-- Absorption-type, electrical
8418 29	-- Other
8418 50	– Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evapourating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:
8419 1	Instantaneous or storage water heaters, non-electric:
8419 11 1	---- For domestic use
8419 11 9	---- Other
8419 19 1	---- For domestic use
8419 19 9	---- Other
8419 40	– Distilling or rectifying plant:
8419 40 1	---- Fractionating columns for oxygen production
8419 40 9	---- Other
8419 8	– Other machinery, plant and equipment:
8419 81	-- For making hot drinks or for cooking or heating food:
8419 81 9	---- Other
8419 89	-- Other:
8419 89 9	---- Other:
8419 89 99	----- Other
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders thereof:
8420 10	– Calendering or other rolling machines:
8420 10 1	---- Ironing machines:
8420 10 11	----- For domestic use
8421	Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gases:
8421 1	-- Centrifuge, including centrifugal dryers:
8421 12 1	---- For domestic use
8421 2	– Filtering or purifying machinery and apparatus for liquids:
8421 29	-- Other:
8421 29 9	---- Other

HS 6 +	Description
8421 3	– Filtering or purifying machinery and apparatus for gases:
8421 31	– – Intake air filters for internal combustion engines
8421 31 9	– – – Other
8421 39	– – Other:
8421 39 9	– – – Other
8421 9	– Parts:
8421 91	– – Of centrifuges, including centrifugal dryers
8421 91 9	– – – Of centrifuges, including centrifugal dryers
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:
8423 30	– Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, including hopper scales
8423 8	– Other weighing machinery:
8423 81	– – Having a maximum weighing capacity not exceeding 30 kg
8423 82	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:
8423 82 9	– – – Other
8423 89	– – Other:
8423 89 1	– – – Weighbridges (railway or for trucks and vans)
8423 89 9	– – – Other
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand-blasting machines and similar jet-projecting machines:
8424 10	– Fire extinguishers, whether or not charged:
8424 10 9	– – – Other
8424 8	– Other appliances:
8424 81	– – Agricultural or horticultural:
8424 81 9	– – – Other
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:
8427 20	– Other self-propelled trucks:
8427 20 9	– – – Other
8427 90	– Other trucks
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):
8428 20	– Pneumatic elevators and conveyors:
8428 20 9	– – – Other
8428 3	– Other continuous-action elevators and conveyors for goods or materials:
8428 39	– – Other:
8428 39 9	– – – Other

HS 6 +	Description
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:
8432 10	– Ploughs
8432 2	– Harrows, scarifiers, cultivators, weeders and hoes:
8432 21	– – Disc harrows
8432 29	– – Other
8432 30	– Seeds, planters and transplanters:
8432 30 1	– – – Forest seedling planters
8432 30 9	– – – Other
8432 40	– Manure spreaders and fertiliser distributors
8432 80	– Other machinery
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No 8437:
8433 1	– Mowers for lawns, parks or sports-grounds:
8433 11	– – Powered, with the cutting device rotating in a horizontal plane
8433 19	– – Other
8433 20	– Other mowers, including cutter bars for tractor mounting
8438	Machinery not specified or included elsewhere in this Chapter, for industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:
8438 50	– Machinery for the preparation of meat or poultry
8438 60	– Machinery for the preparation of fruits, nuts or vegetables
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture; bases and covers specially designed for sewing machines; sewing machine needles:
8452 10	– Sewing machines of the household type
8457	Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal:
8457 20	– Unit construction machines (single station)
8457 30	– Multistation transfer machines
8458	Lathes (including turning centers) for removing metal
8458 1	– Horizontal lathes:
8458 19	– Other
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No 8458:
8459 2	– Other drilling machines:
8459 29	– – Other:
8459 29 9	– – – Other
8459 6	– Other milling machines:
8459 61	– – Numerically controlled:
8459 61 9	– – – Other

HS 6 +	Description
8459 69	-- Other:
8459 69 9	--- Other
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear-cutting, gear-grinding or gear-finishing machines of heading No 8461
8460 2	– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:
8460 29	-- Other:
8460 29 2	--- For crank shafts
8460 3	– Sharpening (tool or cutter grinding) machines:
8460 39	-- Other
8461	Machine tools for planing, shaping, slotting, broaching, gear-cutting, gear-grinding or gear-finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:
8461 50	– Sawing or cutting-off machines
8481	Taps, cocks, valves and similar appliances for pipes, boiler shell, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
8481 10	– Pressure-reducing valves:
8481 10 9	--- Other
8481 30	– Check valves:
8481 30 9	--- Other
8481 40	– Safety or relief valves:
8481 40 9	--- Other
8481 80	– Other appliances:
8481 80 1	--- Regulating valves electromechanically or pneumatically powered
8481 80 6	--- Fixtures for single pipe and double pipe central heating with nominal size 3/8" and more, but not exceeding 3/4"
8501	Electric motors and generators (excluding generating sets):
8501 3	– Other DC motors; DC generators:
8501 31	-- Of an output not exceeding 750 W:
8501 31 9	--- Other
8501 33	-- Of an output exceeding 75 kW but not exceeding 375 kW:
8501 33 9	--- Other
8501 40	– Other AC motors, single-phase:
8501 40 9	-- Other:
8501 40 99	--- Other
8501 5	– Other AC motors, multiphase
8501 51	-- Of an output not exceeding 750 W:
8501 51 9	--- Other
8501 51 99	---- Other

HS 6 +	Description
8501 52	-- Of an output exceeding 750 W but not exceeding 75 kW:
8501 52 9	---- Other
8501 52 99	----- Other
8502	Electric generating sets and rotary converters:
8502 1	-- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):
8502 11	-- Of an output not exceeding 75 kVA:
8502 11 9	---- Other
8502 12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:
8502 12 9	---- Other
8502 13	-- Of an output exceeding 375 kVA:
8502 13 9	---- Other
8502 20	-- Generating sets with spark-ignition internal combustion piston engines:
8502 20 9	---- Other
8502 3	-- Other generating sets
8502 39	-- Other:
8502 39 1	---- DC
8502 39 19	----- Other
8502 39 9	---- AC
8502 39 99	----- Other
8502 40	-- Electric rotary converters:
8502 40 9	---- Other
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:
8504 10	-- Ballasts for discharge lamps or tubes:
8504 10 9	---- Other
8504 3	-- Other transformers:
8504 34	-- Having a power handling capacity exceeding 500 kVA:
8504 34 9	---- Other
8504 40	-- Static converters:
8504 40 9	---- Other
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic coupling, clutches and brakes; electromagnetic lifting heads:
8505 20	-- Electromagnetic couplings, clutches and brakes
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No 8608):
8530 10	-- Equipment for railways or tramways
8530 80	-- Other equipment

HS 6 +	Description
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infrared lamps: arc-lamps:
8539 2	– Other filament lamps, excluding ultraviolet or infrared lamps:
8539 29	– – Other
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electrical conductors or fitted with electric conductors or fitted with connectors:
8544 1	– Winding wire:
8544 11 1	– – – With a diameter not exceeding 2,50 mm
8544 20	– Coaxial cable and other coaxial electric conductors
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:
8601 10	– Powered from an external source of electricity or by electric accumulators:
8601 10 2	– – – For ordinary gauge tracks
8601 10 9	– – – Other
8602	Other rail locomotives; locomotive tenders:
8602 10	– Diesel-electric locomotives
8602 90	– Other:
8602 90 1	– – – Ex-proof diesel-mechanical
8602 90 2	– – – Diesel-hydraulic
8602 90 9	– – – Other
8603	Self-propelled railway or tramway or tramway coaches, vans and trucks, other than those of heading No 8604:
8603 10	– Powered from an external source of electricity:
8603 10 1	– – – Tramway rail-cars for passengers
8603 10 2	– – – Passenger motor units
8603 10 3	– – – Passenger motor cars
8603 10 9	– – – Other
8603 90	– Other:
8603 90 1	– – – Passenger motor units
8603 90 2	– – – Passenger motor cars
8603 90 9	– – – Other
8605 00	Railway or tramway passenger coaches, not self-propelled: luggage vans, post office coaches and other special purpose railway or tramway coaches, not self propelled (excluding those of heading No 8604):
8605 00 1	– – – Ambulances
8605 00 2	– – – Railway: passenger and post-office coaches, luggage vans and official coaches
8605 00 9	– – – Other
8606	Railway or tramway goods vans and wagons, not self-propelled:
8606 10	– Tank wagons and the like
8606 20	– Insulated or refrigerated vans and wagons, other than those of subheading No 8606 10
8606 30	– Self-discharging vans and wagons, other than those of subheading No 8606 10 or 8606 20

HS 6 +	Description
8606 9	– Other:
8606 91	– – Covered and closed:
8606 91 1	– – – For transport of live fish
8606 91 9	– – – Other
8606 92	– – Open, with non-removable sides of a height exceeding 60 cm
8606 99	– – Other
8606 99 1	– – – Tramway vans and wagons
8606 99 9	– – – Other
8607	Parts of railway or tramway locomotives or rolling-stock:
8607 1	– Bogies, bissel-bogies, axles and wheels and parts thereof:
8607 11	– – Driving bogies and bissel-bogies
8607 12	– – Other bogies and bissel-bogies
8607 30	– Hooks and other coupling devices, buffers, and parts thereof
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:
8609 00 9	– – – Other
8701	Tractors (other than tractors of heading No 8709):
8701 20	– Road tractors for semi-trailers:
8701 20 2	– – – Used, of an engine power not exceeding 300 kW
8701 20 4	– – – Used, of an engine power exceeding 300 kW
8702	Motor vehicles for the transport of 10 or more persons, including the driver:
8702 10	– With compression ignition internal combustion piston engine (diesel or semi-diesel):
8702 10 1	– – – Motor buses and coaches, new
8702 10 2	– – – Motor buses and coaches, used
8702 90	– Other:
8702 90 1	– – – Other motor buses and coaches, new
8702 90 2	– – – Other motor buses and coaches, used
8702 90 3	– – – Trolleybuses
8702 90 9	– – – Other
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those heading No 8702) including station wagons and racing cars:
8703 2	– Other vehicles, with spark ignition internal combustion reciprocating piston engine:
8703 21	– – Of a cylinder capacity not exceeding 1 000 cm ³ :
8703 21 2	– – – Motor cars, used
8703 21 9	– – – Other, used
8703 22	– – Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :
8703 22 2	– – – Motor cars, used
8703 22 9	– – – Other, used

HS 6 +	Description
8703 23	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :
8703 23 2	---- Motor cars, used
8703 23 5	---- On-road/off-road, used
8703 23 9	---- Other, used
8703 24	-- Of a cylinder capacity exceeding 3 000 cm ³ :
8703 24 2	---- Motor cars, used
8703 24 5	---- On-road/off-road, used
8703 24 9	---- Other, used
8703 3	- Other vehicles with compression ignition internal combustion piston engine (diesel or semi-diesel):
8703 31	-- Of a cylinder capacity not exceeding 1 500 cm ³ :
8703 31 2	---- Motor cars, used
8703 31 9	---- Other, used
8703 32	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :
8703 32 2	---- Motor cars, used
8703 32 5	---- On-road/off-road, used
8703 32 9	---- Other, used
8703 33	-- Of a cylinder capacity exceeding 2 500 cm ³
8703 33 2	---- Motor cars, used
8703 33 5	---- On-road/off-road, used
8703 33 9	---- Other, used
8703 90	- Other:
8703 90 2	---- Motor cars, used
8703 90 9	---- Other, used
8704	Motor vehicles for the transport of goods:
8704 2	- Other vehicles with compression ignition internal combustion piston engine (diesel or semidiesel):
8704 23	-- Of a gross vehicle weight exceeding 20 t:
8704 23 1	---- Tankers
8706 00	Chassis fitted with engines, for the motor vehicles of heading Nos 8701 to 8705:
8706 00 2	---- For tractors
8707	Bodies (including cabs) for the motor vehicles of heading Nos 8701 to 8705:
8707 10	- For the vehicles of heading No 8703
8707 90	- Other:
8707 90 1	---- For motor buses and trolleybuses
8707 90 2	---- Closed aluminum bodies for lorries
8707 90 9	---- Other
8708	Parts and accessories of the motor vehicles of heading Nos 8701 to 8705:
8708 10	- Bumpers and parts thereof

HS 6 +	Description
8708 2	– Other parts and accessories of bodies (including cabs):
8708 29 1	– – – Aluminum sideboards for lorry bodies
8708 3	– Brakes and servo-brakes and parts thereof:
8708 39	– – Other
8708 9	– Other parts and accessories:
8708 92	– – Silencers and exhaust pipes
8708 93	– – Clutches and parts thereof
8708 99	– – Other:
8708 99 1	– – – Joints, buckles and support guides except universal joints
8708 99 2	– – – Other parts, worked
8708 99 9	– – – Other parts, not further worked
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:
8711 10	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³
8711 20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :
8711 20 1	– – – New
8711 20 9	– – – Used
8711 30	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ :
8711 30 1	– – – New
8711 30 9	– – – Used
8711 40	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ :
8711 40 1	– – – New
8711 40 9	– – – Used
8711 50	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ :
8711 50 9	– – – Used
8711 90	– Other:
8711 90 1	– – – Sidecars
8711 90 9	– – – Other
8714	Parts and accessories of vehicles of heading Nos 8711 to 8713:
8714 1	– Of motorcycles (including mopeds):
8714 11	– – Saddles
8714 9	– Other:
8714 92	– – Wheel-rims and spokes
8714 93	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels
8714 94	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof
8714 95	– – Saddles

HS 6 +	Description
8716	Trailers and semi-trailers, other vehicles, not mechanically propelled; parts thereof:
8716 20	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:
8716 20 9	– – – Other
8716 3	– Other trailers and semi-trailers for the transport of goods:
8716 31	– – Tanker trailers and tanker semi-trailers:
8716 31 1	– – – For liquefied gases
8716 40	– Other trailers and semi-trailers
8716 80	– Other vehicles
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:
8903 10	– Inflatable
8903 9	– Other:
8903 92	– – Motorboats, other than outboard motorboats
8903 99	– – Other
9401	Seats (other than those of heading No 9402) whether or not convertible into beds, and parts thereof:
9401 30	– Swivel seats with variable height adjustment
9401 90	– Parts:
9401 90 2	– – – Of metals, excluding shock-absorbers
9401 90 3	– – – Shock-absorbers
9401 90 4	– – – Of plastics
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastic, whether or not covered:
9404 10	– Mattress supports
9404 2	– Mattress:
9404 21	– – Of cellular rubber or plastics, whether or not covered
9404 29	– – Of other materials
9404 30	– Sleeping bags
9404 90	– Other
9406 00	Prefabricated buildings:
9406 00 1	– – – Of plastics
9406 00 2	– – – Of cement, of concrete or of artificial stone
9406 00 4	– – – Of steel
9406 00 5	– – – Of wood
9406 00 9	– – – Other
9602 00	Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No 3503) and articles of unhardened gelatin:
9602 00 1	– – – Gelatin capsules for pharmaceutical purposes

HS 6 +	Description
9602 00 2	--- Worked vegetable or mineral materials and articles of these materials
9602 00 9	--- Other
9606	Buttons, press-fasteners, snap fasteners and press-studs button moulds and other parts of these articles; button blanks:
9606 10	– Press-fasteners, snap-fasteners and press-studs and parts therefor
9606 2	– Buttons:
9606 21	-- Of plastics, not covered with textile material
9606 22	-- Of base metal, not covered with textile material
9606 29	-- Other
9606 30	– Button moulds and other parts of buttons; button blanks
9607	Slide fasteners and parts thereof:
9607 1	– Slide fasteners:
9607 11	-- Fitted with chain scoops of base metal
9607 19	-- Other
9607 20	– Parts
9608	Ballpoint pens; felt pens, 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 other than those of heading No 9609:
9608 10	– Ballpoint pens
9608 20	– Felt-tipped and other porous-tipped pens and markers:
9608 20 9	--- Other
9608 3	– Fountain pens, stylograph pens and other pens:
9608 31	-- Indian ink drawing pens
9608 39	-- Other
9608 40	– Propelling or sliding pencils
9608 50	– Sets of articles from two or more of the foregoing subheadings
9608 60	– Refills for ballpoint pens, comprising the ballpoint and ink-reservoir
9608 9	– Other
9608 91	-- Pen nibs and nib points:
9608 91 1	--- Golden pen nibs for writing
9608 91 2	--- Other pen nibs for writing
9608 91 3	--- Pen nibs for drawing
9608 91 9	--- Nib points
9608 99	-- Other:
9608 99 2	--- Refills for felt-tipped pens
9608 99 9	--- Other
9609	Pencils (other than pencils of heading No 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:
9609 10	– Pencils and crayons, with leads encased in a rigid sheath
9609 20	– Pencil leads, black or coloured
9609 90	– Other

ANNEX II

CROATIAN TARIFF CONCESSION FOR COMMUNITY INDUSTRIAL PRODUCTS

(referred to in Article 5(3))

Duty rates will be reduced as follows:

- on the date of entry into force of the Agreement, duty shall be reduced to 70 % of the basic duty,
- on 1 January 2003, duty shall be reduced to 50 % of the basic duty,
- on 1 January 2004, duty shall be reduced to 40 % of the basic duty,
- on 1 January 2005, duty shall be reduced to 30 % of the basic duty,
- on 1 January 2006, duty shall be reduced to 15 % of the basic duty,
- on 1 January 2007, the remaining duties shall be abolished.

HS 6 +	Description
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825
2522 10	— Quicklime
2522 20	— Slaked lime
2522 30	— Hydraulic lime
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinkers:
2523 10	— Cement clinkers:
2523 10 9	---- Other
2523 2	— Portland cement:
2523 29	-- Other:
2523 29 2	---- Portland cement with additions
2523 29 4	---- Sulphate resistant cement
2523 29 5	---- Cement with low temperature of hydration
2523 29 6	---- Metallurgical cement and cement for blast furnaces
2523 29 9	---- Other
2523 30	— Aluminous cement:
2523 30 1	---- Aluminous cement with content Al ₂ O ₃ not exceeding 50 %
2523 90	— Other hydraulic cements
2710 00	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
2710 00 1	---- Motor petrol and other light oils:
2710 00 12	----- Leadless motor petrol
2710 00 13	----- Other motor petrols
2710 00 19	----- Other light oils and products based on light oils
2710 00 2	---- Kerosene and other medium oils:
2710 00 24	----- Other petroleum

HS 6 +	Description
2710 00 29	----- Other medium oils and preparations on the basis of those oils
2710 00 3	---- Heavy oils except waste and intended for further manufacturing:
2710 00 31	----- Gas oils
2710 00 32	----- Extra light and light special fuel oil
2710 00 9	---- Other:
2710 00 99	----- Waste oils
2807 00	Sulphuric acid; oleum:
2807 00 1	---- Sulphuric acid, pro analysis
2808 00	Nitric acid; sulphonitric acids:
2808 00 1	---- Nitric acid, pro analysis
3102	Mineral or chemical fertilisers, nitrogenous:
3102 90	– Other, including mixtures not specified in the foregoing subheadings
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers, goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:
3105 10	– Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No 3203, 3204 or 3205 ; inorganic products of a kind used as luminophores, whether or not chemically defined:
3206 20	– Pigments and preparations based on titanium dioxide:
3206 20 1	---- Chromium greens
3206 20 2	---- Zinc yellows (zinc chromate)
3206 20 9	---- Other
3206 4	– Other colouring matter and other preparations:
3206 49	-- Other:
3206 49 2	---- Concentrated dispersions of pigments
3206 49 4	---- Based on carbon black
3304	Beauty or make-up preparations for the care of the skin (other than medicaments), including sunscreen or sun-tan preparations; manicure or pedicure preparations:
3304 10	-- Lip make-up preparations:
3304 10 9	---- For retail sale
3304 20	-- Eye make-up preparations:
3304 20 9	---- For retail sale
3304 30	-- Manicure or pedicure preparations:
3304 30 9	---- For retail sale
3305	Preparations for use on the hair:
3305 10	-- Shampoos:
3305 10 9	---- For retail sale

HS 6 +	Description
3305 20	-- Preparations for permanent waving or straightening:
3305 20 9	---- For retail sale
3305 30	-- Hair lacquers:
3305 30 9	---- For retail sale
3305 90	-- Other:
3305 90 9	---- For retail sale
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:
3306 10	-- Dentifrices:
3306 10 9	---- For retail sale
3306 90	-- Other:
3306 90 9	---- For retail sale
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties:
3307 10	-- Pre-shave, shaving or after-shave preparations:
3307 10 9	---- For retail sale
3307 20	-- Personal deodorants and antiperspirants:
3307 20 9	---- For retail sale
3307 30	-- Perfumed bathsalts and other bath preparations:
3307 30 9	---- For retail sale
3307 4	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:
3307 49	-- Other:
3307 49 9	---- For retail sale
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, where or not containing soap, other than those of heading No 3401:
3402 1	-- Organic surface-active agents, whether or not put up for retail sale
3402 11	-- Anionic:
3402 11 1	---- Alkylarylsulphonates
3402 11 2	---- Polyglycol ether lauryl alcohol sulphonate
3402 20	-- Preparations put up for retail sale:
3402 20 1	---- In powder for washing
3402 20 9	---- Other
3402 90	-- Other:
3402 90 1	---- In powder for washing
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and flypapers):

HS 6 +	Description
3808 20	– Fungicides:
3808 20 9	---- Other fungicides, except for plant protection
3917	Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges) of plastics:
3917 2	– Tubes, pipes and hoses, rigid:
3917 21	-- Of polymers of ethylene:
3917 21 1	---- For submarine water lines
3917 21 9	---- Other
3917 21 99	----- Other
3917 22	-- Of polymers of propylene:
3917 22 9	---- Other
3917 23	-- Of polymers of vinyl chloride:
3917 23 9	---- Other
3917 29	-- Of other plastics:
3917 29 9	---- Other
3917 31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:
3917 31 9	---- Other
3917 32	-- Other, not reinforced or otherwise combined with other materials, with fittings
3917 32 9	---- Other
3917 33	-- Other, not reinforced or otherwise combined with other materials, with fittings:
3917 33 9	---- Other
3917 39	-- Other:
3917 39 9	---- Other
3917 40	– Fittings:
3917 40 9	---- Other
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:
3918 10	– Of polymers of vinyl chloride
3918 90	– Of other plastics
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:
3919 10	– In rolls of a width not exceeding 20 cm:
3919 10 1	---- Of polypropylene
3919 10 2	---- Of polyvinyl chloride
3919 10 3	---- Of polyethylene
3919 10 9	---- Other

HS 6 +	Description
3920	Other plates, sheet, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:
3920 10	– Of polymers of ethylene:
3920 10 9	--- Other
3920 30	– Of polymers of styrene
3920 4	– Of polymers of vinyl chloride:
3920 42	-- Flexible
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
4012 10	– Retreaded tyres:
4012 10 9	--- Other
4012 20	– Used pneumatic tyres:
4012 20 9	--- Other
4012 90	– Other:
4012 90 9	--- Other
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 of faces, whether or not planed, sanded or finger-jointed:
4409 20	– Non-coniferous:
4409 20 2	--- Of other wood
4409 20 3	--- Parquet flooring of beech
4409 20 4	--- Parquet flooring of other deciduous
4409 20 9	--- Other
4805	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed that are specified in Note 2 to this Chapter:
4805 2	– Multiply paper and paperboard:
4805 29	-- Other:
4805 29 1	--- Testliner-brown
4805 29 9	--- Other
4805 30	– Sulphite wrapping paper
4805 60	– Other paper and paperboard, weighing 150 g/m ² or less:
4805 60 1	--- Fluting from wastepaper
4805 60 9	--- Other:
4805 60 91	---- Common wrapping paper
4805 60 99	---- Other
4805 70	– Other paper and paperboard, weighing more than 150 g/m ² , but less than 225 g/m ²
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803:
4808 10	– Corrugated paper and paperboard, whether or not perforated

HS 6 +	Description
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:
6401 10	– Footwear, incorporating a protective metal toe-cap
6401 9	– Other footwear:
6401 91	– – Covering the knee
6401 92	– – Covering the ankle but not covering the knee
6401 99	– – Other
6405	Other footwear:
6405 90	– Other
6810	Articles of cement, of concrete or of artificial stone whether or not reinforced:
6810 1	– Tiles, flagstones, bricks and similar articles:
6810 11	– – Blocks and bricks for building
6810 19	– – Other
6810 9	– Other articles:
6810 91	– – Prefabricated structural components for building or civil engineering
6810 99	– Other
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:
6811 10	– Wavy flagstones
6811 20	– Other sheets, panels, tiles and similar articles
6811 30	– Tubes, pipes and tube or pipe fittings
6811 90	– Other articles
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:
6908 10	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:
7003 1	– Non-wired sheets:
7003 12	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
7003 19	– – Other:
7003 19 9	– – – Other
7003 20	– Wired sheets
7003 30	– Profiles
7007	Safety glass, consisting of toughened (tempered) or laminated glass
7007 1	– Toughened (tempered) safety glass:
7007 11	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
7007 19	– Other

HS 6 +	Description
7007 2	– Laminated safety glass:
7007 21	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:
7007 21 9	– – – Other
7007 29	– – Other
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:
7010 10	– Ampoules
7010 20	– Stoppers, lids and other closures
7010 9	– Other, of a capacity:
7010 91	– – Exceeding 1 l
7010 92	– – Exceeding 0,33 l but not exceeding 1 l
7302	Railway or tramway track construction material of iron or steel: rails, check-rails and rack rails, switch blades, crossing frogs, point rods 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:
7302 40	– Fish-plates and sole plates
7302 90	– Other
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron)
7304 10	– Line pipe of a kind used for oil or gas pipelines
7304 2	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:
7304 29	– – Other:
7304 29 2	– – – Casing of other steels of an external diameter less than 16"
7304 29 5	– – – Other tubing of other steels
7304 29 9	– – – Other
7304 3	– Other, of circular cross section, of iron or non-alloy steel:
7304 31	– – Cold drawn or cold rolled (cold reduced):
7304 31 9	– – – Other
7304 31 99	– – – – Other
7304 39	– – Other:
7304 39 9	– – – Other
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:
7306 10	– Line pipe of a kind used for oil or gas pipelines
7306 20	– Casing and tubing of a kind used in drilling for oil or gas:
7306 20 1	– – – Casing of an external diameter not exceeding 16"
7306 30	– Other, welded, of circular cross-section, of iron or non-alloy steel:
7306 30 9	– – – Other

HS 6 +	Description
7306 60	– Other, welded, of non-circular cross-section:
7306 60 1	---- Of iron and steel of square or rectangular cross-section not exceeding 280 mm:
7306 60 19	----- Other
7310	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
7310 10	– Of a capacity of 50 l or more
7310 2	– Of a capacity of less than 50 l:
7310 21	-- Cans which are to be closed by soldering or crimping
7310 29	-- Other:
7310 29 9	--- Other
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:
7314 20	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:
7321 1	– Cooking appliances and plate-warmers:
7321 12	-- For liquid fuel
7321 8	– Other appliances:
7321 81	-- For gas fuel or for both gas and other fuels
7321 82	-- For liquid fuel
7321 83	-- For solid fuel
7321 90	– Parts
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:
7322 1	– Radiators and parts thereof:
7322 11	-- Of cast iron
7322 19	-- Other
7322 90	– Other:
7322 90 9	--- Other
7604	Aluminum bars, rods and profiles:
7604 10	– Of aluminum, not alloyed
7604 2	– Of aluminum alloys:
7604 21	-- Hollow profiles:
7604 21 1	--- Surface protected (painted, varnished or coated with plastics)
7604 21 9	--- Other
7604 29	-- Other

HS 6 +	Description
7605	Aluminum wire:
7605 1	– Of aluminum, not alloyed:
7605 11	– – Of which the maximum cross-sectional dimension exceeds 7 mm:
7605 11 9	– – – Other
7605 19	– – Other
7606	Aluminum plates, sheets and strip, of a thickness exceeding 0,2 mm:
7606 1	– Rectangular (including square):
7606 11	– – Of aluminum, not alloyed:
7606 11 9	– – – Other
7606 12	– – Of aluminum alloys:
7606 12 2	– – – Aluminum sheets surface worked (painted, varnished or coated with plastics)
7606 12 9	– – – Other
7606 9	– Other:
7606 91	– – Of aluminum, not alloyed
7606 92	– – Of aluminum alloys
7607	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm:
7607 1	– Not backed:
7607 19	– – Other:
7607 19 9	– – – Other
7607 20	– Backed:
7607 20 9	– – – Other
7608	Aluminum tubes and pipes:
7608 10	– Of aluminum, not alloyed:
7608 10 9	– – Other
7608 20	– Of aluminum alloys:
7608 20 9	– – Other
7609 00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves)
7616	Other articles of aluminum:
7616 9	– Other:
7616 99	– – Other:
7616 99 1	– – – Radiators
7616 99 9	– – – Other
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:
8215 10	– Sets of assorted articles containing at least one article plated with precious metal
8215 20	– Other sets of assorted articles

HS 6 +	Description
8215 9	– Other:
8215 91	– – Plated with precious metal
8215 99	– – Other
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles; threaded bungs, bung covers, seals and other packing accessories, of base metal:
8309 10	– Crown corks
8309 90	– Other:
8309 90 1	– – – Screw caps
8311	Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:
8311 10	– Coated electrodes of base metal, for electric arc-welding
8311 20	– Cored wire of base metal, for electric arc-welding
8311 30	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8311 90	– Other, including parts
8403	Central heating boilers other than those of heading No 8402:
8403 10	– Boilers:
8403 10 1	– – – Using gas or gas and other fuel
8403 10 2	– – – Using liquid fuel
8403 10 3	– – – Using solid fuel
8403 10 9	– – – Other
8404	Auxiliary plant for use with boilers of heading No 8402 or 8403 (e.g. economisers, super-heaters, soot removers, gas recoverers), condensers for steam or vapour power units:
8404 10	– Auxiliary plant for use with boilers of heading No 8402 or 8403:
8404 10 1	– – – For use with boilers of heading No 8402
8404 10 9	– – – For use with boilers of heading No 8403
8404 20	– Condensers for steam or other vapour-power units
8406	Steam turbines and other vapour turbines:
8406 10	– Turbines for marine propulsion:
8406 10 1	– – – Condensation turbines of a minimum output of 6 000 kW
8406 10 9	– – – Other
8406 8	– Other turbines:
8406 81	– – Of an output exceeding 40 MW:
8406 81 1	– – – For driving of electric generators of a minimum output of 200 000 kW in power stations or in heat and power stations
8406 81 9	– – – Other
8406 82	– – Of an output not exceeding 40 MW:
8406 82 1	– – – Condensation turbines of a minimum output of 6 000 kW
8406 82 9	– – – Other

HS 6 +	Description
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):
8408 10	– Marine propulsion engines:
8408 10 2	---- With a engine power exceeding 150 kW but not exceeding 400 kW
8408 10 9	---- Other
8413	Pumps for liquids, whether or not fitted with a measuring device, liquid elevators:
8413 11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages
8413 30	– Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
8413 30 9	-- Other
8413 60	-- Other rotary positive displacement:
8413 60 1	---- Helicoidal monopumps for aggressive chemical materials
8413 60 2	---- Gear pumps for dosing of polymer materials for extruding of man-made textile monofilaments, for aggressive materials
8413 60 3	---- Gear pumps for hydraulic fluid power:
8413 60 39	----- Other
8413 60 4	-- Screw pumps:
8413 60 49	---- Other
8413 60 5	-- Vane pumps
8413 60 59	---- Other
8413 60 9	-- Other:
8413 60 99	---- Other
8413 70	– Other centrifugal pumps:
8413 70 1	-- Multistage mud pumps for oil and gas wells
8414	Air or vacuum pumps, air or other gas compressors and fans, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:
8414 20	– Hand- or foot-operated air pumps:
8414 20 9	---- Other
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers; including their mechanical grates, mechanical ash discharges and similar appliances:
8416 10	– Furnace burners for liquid fuel:
8416 10 1	---- With capacity not exceeding 2 kg per hour
8416 10 2	---- With capacity exceeding 300 kg per hour
8416 10 9	---- Other
8416 20	– Other furnace burners, including combination burners:
8416 20 1	---- With capacity not exceeding 84 MJ per hour
8416 20 2	---- For solid fuels

HS 6 +	Description
8416 30	-- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:
8416 30 1	--- Mechanical ash dischargers
8416 30 9	--- Other
8416 90	- Parts
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand-blasting machines and similar jet-projecting machines:
8424 20	- Spray guns and similar appliances
8424 30	- Steam or sand-blasting machines and similar jet-projecting machines
8424 8	- Other appliances
8424 81	- Agricultural or horticultural:
8424 81 1	--- Sprayers for vineyards
8424 81 3	--- Other atomisers not exceeding 400 l
8426	Ship's derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:
8426 1	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:
8426 11	-- Overhead travelling cranes on fixed support:
8426 11 1	--- For melting plants
8426 11 9	--- Other
8426 20	- Tower cranes:
8426 20 9	--- Other
8426 9	- Other machinery:
8426 91	-- Designed for mounting on road vehicles
8426 99	-- Other:
8426 99 9	--- Other
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):
8428 10	- Lifts and skip hoists:
8428 10 3	--- Other passenger or good lifts for housing, business and industrial buildings and for hospitals
8428 3	- Other continuous-action elevators and conveyors for goods or materials:
8428 33	-- Other, belt type:
8428 33 9	--- Other
8428 40	- Escalators and moving walkways
8428 90	- Other machinery:
8428 90 1	--- Handling machinery for industry, of bricks and roofing tiles
8428 90 9	--- Other
8428 90 99	---- Other

HS 6 +	Description
8429	Self-propelled bulldozers, angledozers, grades, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:
8429 5	– Mechanical shovels, excavators and shovel loaders:
8429 51	– – Front-end shovel loaders:
8429 51 2	– – – On wheels, with a engine power not exceeding 184 kW
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No 8437:
8433 5	– Other harvesting machinery, threshing machinery
8433 51	– – Combine harvester-threshers:
8433 51 1	– – – For grain and maize:
8433 51 12	– – – – With engine power exceeding 45 kW but not exceeding 167 kW
8458	Lathes (including turning centres) for removing metal:
8458 1	– Horizontal lathes:
8458 11	– – Numerically controlled
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No 8458:
8459 10	– Way-type unit head machines
8459 5	– Milling machines, knee-type:
8459 51	– – Numerically controlled
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461:
8460 2	– Other grinding machines in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:
8460 29	– – Other:
8460 29 1	– – – For ball or roller bearing parts
8481	Taps, cocks, valves and similar appliances for pipes, boiler shell, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:
8481 10	– Pressure-reducing valves:
8481 10 1	– – – Pressure-regulating valves for compressed gas cylinders
8481 30	– Check valves:
8481 30 1	– – – Vacuum baskets with valve
8481 40	– Safety or relief valves:
8481 40 1	– – – With normal size of 15 mm and more but not exceeding 1 200 mm and with pressure rating not exceeding 16 MPa
8481 80	– Other appliances:
8481 80 2	– – – Gate valves and butterfly valves with nominal size 25 mm and more but not exceeding 1 200 mm and with pressure rating not exceeding 4 MPa; forged gate valves with nominal size $\frac{1}{2}$ " and more but not exceeding 2" and with pressure-rating not exceeding 16 MPa
8481 80 3	– – – Shut-off valves with nominal size 8 mm and more but not exceeding 400 mm and with pressure rating not exceeding 4 MPa; forged shut-off valves with nominal size $\frac{1}{2}$ " and more but not exceeding 2" and with pressure rating not exceeding 16 MPa; shut-off
8481 80 4	– – – Ball taps with nominal size 8 mm and more but not exceeding 700 mm and with pressure rating not exceeding 10 MPa

HS 6 +	Description
8481 80 5	--- Underground and surface hydrants, valves and drilling saddles for household connections, air inlet-relief valves (with two balls), inlet strainers with valve ball bearings
8501	Electric motors and generators (excluding generating sets):
8501 3	- Other DC motors; DC generators:
8501 32	-- Of an output exceeding 750 W but not exceeding 75 kW:
8501 32 9	--- Other
8501 34	-- Of an output exceeding 375 kW:
8501 34 9	--- Other
8501 40	- Other AC motors, single phase:
8501 40 99	--- Other
8501 5	- Other AC motors, multiphase
8501 51	- Of an output not exceeding 750 W:
8501 51 1	--- Motors with reduction gear for door-opening and closing
8501 53	-- Of an output exceeding 75 kW:
8501 53 9	--- Other
8501 6	- AC generators (alternators):
8501 61	-- Of an output not exceeding 75 kVA:
8501 61 9	--- Other
8501 62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:
8501 62 9	--- Other
8501 63	-- Of an output exceeding 375 kVA but not exceeding 750 kVA:
8501 63 9	--- Other
8501 64	-- Of an output exceeding 750 kVA
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:
8504 2	- Liquid dielectric transformers:
8504 21	-- Having a power-handling capacity not exceeding 650 kVA:
8504 21 1	--- Measuring transformers
8504 21 9	--- Other
8504 22	-- Having a power-handling capacity exceeding 650 kVA but not exceeding 10 000 kVA
8504 23	-- Having a power handling capacity exceeding 10 000 kVA
8504 3	- Other transformers:
8504 32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:
8504 32 9	--- Other
8504 33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:
8504 33 1	--- Of a capacity exceeding 20 kVA, for electric ovens for metal ore smelting
8504 33 9	--- Other:
8504 33 99	---- Other

HS 6 +	Description
8504 34	-- Having a power handling capacity exceeding 500 kVA:
8504 34 1	--- For electric ovens for ore smelting
8504 50	- Other inductors:
8504 50 9	--- Other
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545:
8516 10	- Electric instantaneous or storage water heaters and immersion heaters
8516 2	- Electric space-heating apparatus and electric soil heating apparatus:
8516 29	-- Other
8516 80	- Electric heating resistors:
8516 80 9	--- Other
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video-cameras and other video-camera recorders:
8525 10	- Transmission apparatus:
8525 10 1	--- For radio-broadcasting
8535	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes) for a voltage exceeding 1 000 volts:
8535 2	- Automatic circuit breakers:
8535 21	-- For a voltage of less than 72,5 kV:
8535 29	-- Other
8535 30	- Isolating switches and make-and-break switches:
8535 30 1	--- Isolating switches
8535 30 9	--- Make-and-break switches
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge-suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts:
8536 10	- Fuses
8536 20	- Automatic circuit breakers
8536 30	- Other apparatus for protecting electrical circuits
8536 4	- Relays:
8536 49	-- Other
8536 50	- Other switches:
8536 50 9	--- Other
8536 6	- Lamp-holders, plugs and sockets:
8536 69	-- Other:
8536 69 9	--- Other

HS 6 +	Description
8537	Boards, 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, and numerical control apparatus, other than switching apparatus of heading No 8517:
8537 10	– For a voltage not exceeding 1 000 V
8537 20	– For a voltage exceeding 1 000 V
8538	Parts suitable for use solely or principally with the apparatus of heading No 8535 , 8536 or 8537:
8538 10	– Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No 8537, not equipped with their apparatus
8539	Electric filament or discharge lamps, including sealed beam lampunits and ultraviolet or infrared lamps: arc-lamps:
8539 2	– Other filament lamps, excluding ultraviolet or infrared lamps:
8539 22	–– Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
8539 3	– Discharge lamps, other than ultraviolet lamps:
8539 32	–– Mercury or sodium vapour lamps; metal halide lamps
8539 39	–– Other
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electrical conductors or fitted with electric conductors or fitted with connectors:
8544 4	– Other electric conductors, for a voltage not exceeding 80 V:
8544 41	–– Fitted with connectors:
8544 41 9	––– Other
8544 49	–– Other:
8544 49 1	––– Insulated with paper:
8544 49 19	–––– Other
8544 49 2	––– Insulated with plastics:
8544 49 29	–––– Other
8544 49 9	––– Insulated with other materials:
8544 49 99	–––– Other
8544 5	– Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:
8544 51	–– Fitted with connectors:
8544 51 9	––– Other
8544 59	–– Other:
8544 59 1	––– Insulated with paper
8544 59 9	––– Insulated with plastics
8544 59 9	––– Insulated with rubber
8544 59 9	––– Insulated with other materials
8544 60	–– Other electric conductors, for a voltage exceeding 1 000 V:
8544 60 2	––– Other insulated with plastics
8544 60 3	––– Other insulated with rubber

HS 6 +	Description
8544 60 4	--- Other insulated with paper
8544 60 9	--- Other insulated with other materials
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:
8545 20	– Brushes
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:
8548 10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:
8548 10 9	--- Other
8701	Tractors (other than tractors of heading No 8709):
8701 10	– Pedestrian-controlled tractors:
8701 10 1	--- Of an engine power not exceeding 10 kW
8701 10 2	--- Of an engine power exceeding 10 kW
8701 90	– Other:
8701 90 1	--- Agricultural, of an engine power not exceeding 50 kW
8701 90 2	-- Agricultural, of an engine power exceeding 50 kW, but not exceeding 110 kW:
8701 90 21	---- Aged more than five years
8701 90 29	---- Other
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouse, dock areas or airports for short-distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:
8709 1	– Vehicles:
8709 11	-- Electrical
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, calipers), not specified or included elsewhere in this Chapter:
9017 30	– Micrometers, calipers and gauges:
9017 30 2	--- Calipers
9028	Gas, liquid or electricity supply or production meters, including calibrating meters thereof:
9028 20	– Liquid meters:
9028 20 1	--- For fuels
9028 20 2	--- For water
9028 20 9	--- Other
9028 30	– Electricity meters:
9028 30 9	--- Other
9401	Seats (other than those of heading No 9402) whether or not convertible into beds, and parts thereof:
9401 40	– Seats other than garden seats or camping equipment, convertible into beds
9401 50	– Seats of cane, osier, bamboo or similar materials

HS 6 +	Description
9401 6	– Other seats, with wooden frames:
9401 61	– – Upholstered:
9401 61 1	– – – Of bentwood
9401 61 9	– – – Other
9401 69	– – Other:
9401 69 1	– – – Of bentwood
9401 69 9	– – – Other
9401 7	– Other seats, with metal frames:
9401 71	– – Upholstered
9401 79	– – Other
9401 80	– Other seats
9401 90	– Parts:
9401 90 1	– – – Of wood
9401 90 9	– – – Of other materials
9403	Other furniture and parts thereof:
9403 10	– Metal furniture of a kind used in offices
9403 20	– Other metal furniture:
9403 20 9	– – – Other
9403 30	– Wooden furniture of a kind used in offices
9403 40	– Wooden furniture of a kind used in the kitchen
9403 50	– Wooden furniture of a kind used in the bedroom
9403 60	– Other wooden furniture
9403 70	– Furniture of plastics:
9403 70 9	– – – Other
9403 80	– Furniture of other materials, including cane, osier, bamboo or similar materials
9403 90	– Parts:
9403 90 1	– – – Of wood
9403 90 2	– – – Of metals
9403 90 3	– – – Of plastics
9403 90 9	– – – Of other materials

ANNEX III

DEFINITION OF 'BABY BEEF' PRODUCTS

(referred to in Article 4(2))

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

CN code	TARIC sub-division	Description
		Live bovine animals:
		– Other:
		– – Domestic species:
		– – – Of a weight exceeding 300 kg:
		– – – – Heifers (female bovines that have never calved):
ex 0102 90 51		– – – – – For slaughter:
	10	– – – – – Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg ⁽¹⁾
ex 0102 90 59		– – – – – Other:
	11	– – – – – Not yet having any permanent teeth, of a weight of 320 kg or more but not exceeding 470 kg ⁽¹⁾
	21	
	31	
	91	
		– – – – Other:
ex 0102 90 71		– – – – – For slaughter:
	10	– – – – – Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg ⁽¹⁾
ex 0102 90 79		– – – – – Other:
	21	– – – – – Bulls and steers not yet having permanent teeth, of a weight of 350 kg or more but not exceeding 500 kg ⁽¹⁾
	91	
		Meat of bovine animals, fresh or chilled:
ex 0201 10 00		– Carcases and half-carcases:
	91	– – Carcases of a weight of 80 kg or more but not exceeding 300 kg, and half-carcases of a weight of 90 kg or more but not exceeding 150 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾

CN code	TARIC sub-division	Description
ex 0201 20 20		– Other cuts with bone in:
		– ‘Compensated’ quarters:
	91	– ‘Compensated’ quarters of a weight of 90 kg or more but not exceeding 50 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾
ex 0201 20 30		– Unseparated or separated forequarters:
	91	– Separated forequarters, of a weight of 45 kg or more but not exceeding 75 kg, with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾
ex 0201 20 50		– Unseparated or separated hindquarters:
	91	– Separated hindquarters of a weight of 45 kg or more but not exceeding 75 kg (but 38 kg or more and not exceeding 68 kg in the case of ‘Pistola’ cuts), with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour ⁽¹⁾

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

ANNEX IV(a)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS

(duty-free for unlimited quantities at the date of entering into force of the Agreement)

(referred to in Article 14(3)(a)(i))

Croatian tariff code	Description
0105 19 12	--- Ducklings
0105 19 22	--- Goslings
0105 19 3	--- Guinea fowl
0106 00 7	--- Bee swarms and queen bees
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
0407 00 59	--- Duck eggs, other
0410 00	Edible products of animal origin not elsewhere specified or included
0504 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
0803 00	Bananas, including plantains, fresh or dried
0804 10	– Dates
0804 30	– Pineapples
0805 30	– Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>)
0805 40	– Grapefruit
0805 90	– Other
0806 20	– Dried
0807 20	– Papaws (papayas)
0814 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
0901 1	– Coffee, not roasted
0902	Tea, whether or not flavoured
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0905 00	Vanilla
0906	Cinnamon and cinnamon-tree flowers
0907 00	Cloves (whole fruit, cloves and stems)
0908	Nutmeg, mace and cardamoms
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices

Croatian tariff code	Description
1001 10	– Durum wheat
1002 00 1	--- Rye for sowing
1003 00 1	--- Barley for sowing
1004 00 1	--- Oats for sowing
1005 10	– Maize (corn) seed
1006	Rice
1007 00	Grain sorghum
1008	Buckwheat, millet and canary seed; other cereals
1106	Flour, meal and powder of the dried leguminous vegetables of heading No 0713 , of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8
1108	Starches; inulin
1109 00	Wheat gluten, whether or not dried
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered
1212 10	– Locust beans, including locust bean seeds
1212 30	– Apricot, peach or plum stones and kernels:
1212 99	-- Other
1213 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
1501 00 1	--- Pig grease for technical purposes (not suitable for human consumption)
1501 00 3	--- Poultry grease for technical purposes
1501 00 4	--- Edible poultry fat
1501 00 9	--- Other
1502 00	Fats of bovine animals, sheep or goats, other than those of heading No 1503
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1516 10	– Animal fats and oils and their fractions
1702 1	– Lactose and lactose syrup
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose
1703 10	– Cane molasses

Croatian tariff code	Description
2003 20	– Truffles
2009 11	–– Frozen orange juice:
2009 19 1	––– Concentrated orange juice
2009 20 1	––– Concentrated grapefruit juice
2009 30 1	––– Concentrated juice of any other single citrus fruit
2009 40 1	–– Concentrated pineapple juice
2009 70 1	––– Concentrated apple juice
2009 80 1	––– Concentrated carrot juice
2009 80 2	––– Concentrated juice of other fruit and vegetable
2009 90 1	–– Concentrated mixtures of juices
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
2302 10	– Of maize (corn)
2302 20	– Of rice
2302 40	– Of other cereals
2303 10	– Residues of starch manufacture and similar residues
2305 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2306 70	– Of maize (corn) germ
2307 00	Wine lees; argol
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
2309 10	– Dog or cat food, put up for retail sale

ANNEX IV(b)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS**(duty-free within quota at the entering into force of the Agreement)***(referred to in Article 14(3)(a)(ii))*

Croatian tariff code	Description	Tariff quota (in tonnes)	Yearly increase (in tonnes)
0204	Meat of sheep or goats, fresh, chilled or frozen	100	5
0207	Meat and edible offal, of the poultry of heading No 0105, fresh, chilled or frozen	550	30
0805 10	Oranges	25 000	1 250
0809 10	Apricots	1 000	50
0810 10	Strawberries	200	10
1002 00 9	Rye	500	100
1206 00 9	Sunflower seeds, whether or not broken	100	5
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	200	10
2004 90	Other vegetables and mixtures of vegetables	100	5
2009 80 9	Juices of any other single fruit or vegetable	300	15

ANNEX IV(c)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS

(duty-free for unlimited quantities one year after entering into force of the Agreement)

(referred to in Article 14(3)(b)(i))

Croatian tariff code	Description
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
0208	Other meat and edible meat offal, fresh, chilled or frozen
0407 00 69	--- Goose eggs, other
0407 00 9	--- Other eggs
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
0802	Other nuts, fresh or dried, whether or not shelled or peeled
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
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
0813	Fruit, dried, other than that of headings Nos 0801 to 0806; mixtures of nuts or dried fruits of this Chapter
1209	Seeds, fruit and spores, of a kind used for sowing
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
2003 10	– Mushrooms
2005 60	– Asparagus
2007 91	-- Citrus fruit
2008 19	-- Other, including mixtures
2008 20	– Pineapples
2008 30	– Citrus fruit
2008 80	– Strawberries
2008 99 1	--- Bananas and coconuts
2303 20	– Beet-pulp, bagasse and other waste of sugar manufacture
2303 30	– Brewing or distilling dregs and waste
2304 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil
2306 40	– Of rape or colza seeds

ANNEX IV(d)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS**(progressive elimination of MFN duties within tariff quotas)***(referred to in Article 14(3)(c)(i))*

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

- on the entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty,
- on 1 January 2003 each duty shall be reduced to 60 % of the basic duty,
- on 1 January 2004 each duty shall be reduced to 40 % of the basic duty,
- on 1 January 2005 each duty shall be reduced to 20 % of the basic duty,
- on 1 January 2006 the remaining duties shall be abolished.

Croatian tariff code	Description	Tariff quota in tonnes	Yearly increase in tonnes
0103 9	Live swine	500	25
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	300	15
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	3 000	150
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	14 000	700
0405 10	Butter	200	10
0702	Tomatoes, fresh or chilled	7 500	375
0703 20	Garlic	1 000	50
0805 20	-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	2 400	120
0806 10	Table grapes	8 000	400
1509	Olive oil	350	20
1602 41 to 1602 49	Prepared or preserved meat of swine	300	15
1701	Cane or beet sugar and chemically pure sucrose, in solid form	5 700	285
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	4 800	240
2009 19 9	-- Orange juice: other	1 800	90

ANNEX IV(e)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS

(progressive reduction of MFN duties for unlimited quantities)

(referred to in Article 14(3)(c)(ii))

Customs duties for the commodities listed in this Annex shall be reduced in accordance with the following timetable:

- on the entry into force of the Agreement each duty shall be reduced to 90 % of the basic duty,
- on 1 January 2003 each duty shall be reduced to 80 % of the basic duty,
- on 1 January 2004 each duty shall be reduced to 70 % of the basic duty,
- on 1 January 2005 each duty shall be reduced to 60 % of the basic duty,
- on 1 January 2006 each duty shall be reduced to 50 % of the basic duty.

Croatian tariff code	Description
0104	Live sheep and goats
0105	Live poultry, that is to say, fowl of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
0105 12	-- Turkeys
0105 92	-- Fowl of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g
0105 92 2	--- Other
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
0407 00 4	--- Turkey eggs
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
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
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
0713	Dried leguminous vegetables, shelled, whether or not skinned or split
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:
0901 2	- Coffee, roasted
1003 00	Barley:
1003 00 2	--- Brewing

Croatian tariff code	Description
1004 00	Oats:
1004 00 9	--- Other
1005	Maize (corn):
1005 90	- Other
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:
2005 40	- Peas (<i>Pisum sativum</i>)
2005 51	-- Beans, shelled
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
2008 50	- Apricots
2008 70	- Peaches
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
2009 40	- Pineapple juice:
2009 40 9	--- Other
2009 60	- Grape juice (including grape must)
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:
2302 30	- Of wheat
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305
2306 90	- Other
2309	Preparations of a kind used in animal feeding:
2309 90	- Other

ANNEX IV(f)

CROATIAN TARIFF CONCESSION FOR AGRICULTURAL PRODUCTS**(progressive reduction of MFN duties within quota)***(referred to in Article 14(3)(c)(iii))*

Customs duties for the commodities listed in this Annex shall be reduced in accordance with the following timetable:

- on the entry into force of the Agreement each duty shall be reduced to 90 % of the basic duty,
- on 1 January 2003 each duty shall be reduced to 80 % of the basic duty,
- on 1 January 2004 each duty shall be reduced to 70 % of the basic duty,
- on 1 January 2005 each duty shall be reduced to 60 % of the basic duty,
- on 1 January 2006 each duty shall be reduced to 50 % of the basic duty.

Croatian tariff code	Description	Tariff quota (in tonnes)	Yearly increase (in tonnes)
0102 90	Live bovine animals	200	10
0202	Meat of bovine animals, frozen	3 000	150
0203	Meat of swine, fresh, chilled or frozen	7 300	365
0406	Cheese and curd	2 000	100
0701	Potatoes, fresh or chilled	12 000	600
0703 10	Onions and shallots	10 000	500
0703 90	Leeks and other alliaceous vegetables		
0807 1	— Melons (including watermelons)	5 500	275
0808 10	Fresh apples	5 400	300
1101	Wheat or meslin flour	900	45
1103	Cereal groats, meal and pellets	7 800	390
1107	Malt, whether or not roasted	15 000	750
1601 00	Sausages and similar products	1 800	90
1602 10 to 1602 39 1602 50 to 1602 90	Prepared or preserved meat, meat offal or blood, other than of swine	500	30
2401	Unmanufactured tobacco; tobacco refuse	200	10

ANNEX V(a)

PRODUCTS REFERRED TO IN ARTICLE 15(1)

Imports into the European Community of the following products originating in Croatia shall be subject to the concessions set out below.

CN code	Description	Year 1 (duty %)	Year 2 (duty %)	Year 3 and following years (duty %)
0301 91 10 0301 91 90 0302 11 10 0302 11 90 0303 21 10 0303 21 90 0304 10 11 ex 0304 10 19 ex 0304 10 91 0304 20 11 ex 0304 20 19 ex 0304 90 10 ex 0305 10 00 ex 0305 30 90 0305 49 45 ex 0305 59 90 ex 0305 69 90	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 30 t at 0 % Over the TQ: 90 % of MFN duty	TQ: 30 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 30 t at 0 % Over the TQ: 70 % of MFN duty
0301 93 00 0302 69 11 0303 79 11 ex 0304 10 19 ex 0304 10 91 ex 0304 20 19 ex 0304 90 10 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 210 t at 0 % Over the TQ: 90 % of MFN duty	TQ: 210 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 210 t at 0 % Over the TQ: 70 % of MFN duty
ex 0301 99 90 0302 69 61 0303 79 71 ex 0304 10 38 ex 0304 10 98 ex 0304 20 95 ex 0304 90 97 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 35 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 35 t at 0 % Over the TQ: 55 % of MFN duty	TQ: 35 t at 0 % Over the TQ: 30 % of MFN duty
ex 0301 99 90 0302 69 94 ex 0303 77 00 ex 0304 10 38 ex 0304 10 98 ex 0304 20 95 ex 0304 90 97 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Sea bass (<i>Dicentrarchus labrax</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 550 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 550 t at 0 % Over the TQ: 55 % of MFN duty	TQ: 550 t at 0 % Over the TQ: 30 % of MFN duty

CN code	Description	Quota volume per year	Rate of duty
1604 13 11 1604 13 19 ex 1604 20 50	Prepared or preserved sardines	180 t	6 %
1604 16 00 1604 20 40	Prepared or preserved anchovies	40 t	12,5 %

Over the quota volume, the full MFN rate of duty is applicable.

Duties of all products of HS position 1604 except prepared or preserved sardines and anchovies will be reduced, according to the following timetable, to the following levels:

Year	Year 1 (duty %)	Year 2 (duty %)	Year 3 (duty %)	Year 4 and following years (duty %)
Duty	80 % of MFN	70 % of MFN	60 % of MFN	50 % of MFN

ANNEX V(b)

PRODUCTS REFERRED TO IN ARTICLE 15(2)

Imports into Croatia of the following products originating in the European Community shall be subject to the concessions set out below.

CN code	Description	Year 1 (duty %)	Year 2 (duty %)	Year 3 and following years (duty %)
0301 91 10 0301 91 90 0302 11 10 0302 11 90 0303 21 10 0303 21 90 0304 10 11 ex 0304 10 19 ex 0304 10 91 0304 20 11 ex 0304 20 19 ex 0304 90 10 ex 0305 10 00 ex 0305 30 90 0305 49 45 ex 0305 59 90 ex 0305 69 90	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 25 t at 0 % Over the TQ: 90 % of MFN duty	TQ: 25 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 25 t at 0 % Over the TQ: 70 % of MFN duty
0301 93 00 0302 69 11 0303 79 11 ex 0304 10 19 ex 0304 10 91 ex 0304 20 19 ex 0304 90 10 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 30 t at 0 % Over the TQ: 90 % of MFN duty	TQ: 30 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 30 t at 0 % Over the TQ: 70 % of MFN duty
ex 0301 99 90 0302 69 61 0303 79 71 ex 0304 10 38 ex 0304 10 98 ex 0304 20 95 ex 0304 90 97 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 35 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 35 t at 0 % Over the TQ: 55 % of MFN duty	TQ: 35 t at 0 % Over the TQ: 30 % of MFN duty
ex 0301 99 90 0302 69 94 ex 0303 77 00 ex 0304 10 38 ex 0304 10 98 ex 0304 20 95 ex 0304 90 97 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 90 ex 0305 69 90	Sea bass (<i>Dicentrarchus labrax</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 60 t at 0 % Over the TQ: 80 % of MFN duty	TQ: 60 t at 0 % Over the TQ: 55 % of MFN duty	TQ: 60 t at 0 % Over the TQ: 30 % of MFN duty

CN code	Description	Quota volume per year	Rate of duty
1604 13 11 1604 13 19 ex 1604 20 50	Prepared or preserved sardines	70 t	12,5 %
1604 16 00 1604 20 40	Prepared or preserved anchovies	25 t	10,5 %

Over the quota volume, the full MFN rate of duty is applicable.

Duties of all products of HS position 1604 except prepared or preserved sardines and anchovies will be reduced, according to the following timetable, to the following levels.

Year	Year 1 (duty %)	Year 2 (duty %)	Year 3 (duty %)	Year 4 and following years (duty %)
duty	80 % of MFN	70 % of MFN	60 % of MFN	50 % of MFN

ANNEX VI

INTELLECTUAL, INDUSTRIAL AND COMMERCIAL PROPERTY RIGHTS*(referred to in Article 36)*

1. The Parties confirm the importance they attach to the obligations arising from the following Multilateral Conventions:
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome, 1961),
 - Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979),
 - Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 and amended in 1979),
 - Patent Cooperation Treaty (Washington, 1970, amended in 1979 and modified in 1984),
 - Convention for the Protection of Producers of Phonograms against Unauthorised Duplications of their Phonograms (Geneva 1971),
 - Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971),
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977 and amended in 1979),
 - WIPO Copyright Treaty (Geneva, 1996),
 - WIPO Performances and Phonograms Treaty (Geneva, 1996).
 2. From the entry into force of this Agreement, the Parties shall grant, in accordance with the TRIPS Agreement, to each others companies and nationals, in respect of the recognition and protection of intellectual, industrial and commercial property, treatment no less favourable than that granted by them to any third country under bilateral agreements.
-

LIST OF PROTOCOLS

Protocol 1	on textile and clothing products
Protocol 2	on steel products
Protocol 3	on trade between the Community and Croatia in processed agricultural products
Protocol 4	concerning the definition of the concept of 'originating products' and methods of administrative cooperation
Protocol 5	on mutual administrative assistance in customs matters
Protocol 6	on road transit traffic

PROTOCOL 1**On textile and clothing products***Article 1*

This Protocol applies to the textile and clothing products (hereinafter 'textile products') listed in Section XI (Chapter 50 to 63) of the Combined Nomenclature of the Community.

Article 2

1. Textile products falling within Section XI (Chapter 50 to 63) of the Combined Nomenclature and originating in Croatia as defined in Protocol 4 of this Agreement will enter into the Community free of customs duties on the date of entry into force of this Agreement.

2. The duties applied to direct imports into Croatia of textile products falling within Section XI (Chapters 50 to 63) of the Combined nomenclature and originating in the Community as defined in Protocol 4 of the Agreement shall be abolished on the date of entry into force of Agreement except for products listed in Annexes I and II to this Protocol for which the rates of duties shall be progressively reduced as provided therein.

3. Subject to this Protocol, the provisions of the Agreement and in particular Articles 6 and 7 of the Agreement shall apply to trade in textile products between the parties.

Article 3

The double-checking arrangements and other related issues regarding exports of textile products originating in Croatia to the Community and originating in the Community to Croatia are stipulated in the Agreement between the European Community and the Republic of Croatia on trade in textile products initialled on 8 November 2000 and provisionally applied since 1 January 2001.

Article 4

From the entry into force of this Agreement, no new quantitative restrictions or measures of equivalent effect shall be imposed except as provided for under the above Agreement and its Protocols.

ANNEX I

Duty rates will be reduced as follows:

- On the entry into force of the Agreement, duty shall be reduced to 60 % of the basic duty,
- On 1 January 2003, duty shall be reduced to 30 % of the basic duty,
- On 1 January 2004 the remaining duties shall be abolished.

HS 6 +	Description
5111	Woven fabrics of carded wool or of carded fine animal hair:
5111 20	— Other, mixed mainly or solely with man-made filaments
5207	Cotton yarn (other than sewing thread) put up for retail sale:
5207 10	— Containing 85 % or more by weight of cotton:
5207 10 1	--- Non-mercerised
5207 10 9	--- Mercerised
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .
5208 3	— Dyed:
5208 31	-- Plain weave, weighing not more than 100 g/m ²
5208 32	-- Plain weave, weighing more than 100 g/m ²
5208 39	-- Other fabrics
5208 5	— Printed:
5208 51	-- Plain weave, weighing not more than 100 g/m ²
5208 52	-- Plain weave, weighing more than 100 g/m ²
5208 53	-- 3-thread or 4-thread twill, including cross twill
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² :
5209 2	— Bleached:
5209 22	-- 3-thread or 4-thread twill, including cross twill
5209 29	-- Other fabrics
5209 3	— Dyed:
5209 39	-- Other fabrics
5209 4	— Of yarns of different colours:
5209 49	-- Other fabrics
5209 5	— Printed:
5209 59	-- Other fabrics
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² :
5210 2	— Bleached:
5210 29	-- Other fabrics

HS 6 +	Description
5210 3	– Dyed:
5210 39	– – Other fabrics
5210 5	– Printed:
5210 59	– – Other fabrics
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:
5402 3	– Textured yarn
5402 33	– – Of polyesters
5402 33 9	– – – Measuring per single yarn more than 50 tex
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :
5514 1	– Unbleached or bleached:
5514 12	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514 2	– Dyed:
5514 21	– – Of polyester staple fibres, plain weave
5514 22	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514 29	– – Other woven fabrics
5515	Other woven fabrics of synthetic staple fibres:
5515 1	– Of polyester staple fibres:
5515 11	– – Mixed mainly or solely with viscose rayon staple fibres
5515 12	– – Mixed mainly or solely with man-made filaments
5515 13	– – Mixed mainly or solely with wool or fine animal hair
5515 19	– – Other
5516	Woven fabrics of artificial staple fibres:
5516 1	– Containing 85 % or more by weight of artificial staple fibres:
5516 11	– – Unbleached or bleached
5516 12	– – Dyed
5516 13	– – Of yarns of different colours
5516 2	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:
5516 21	– – Unbleached or bleached
5516 22	– – Dyed
5516 23	– – Of yarns of different colours
5516 24	– – Printed
5516 3	– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:
5516 31	– – Unbleached or bleached
5516 32	– – Dyed

HS 6 +	Description
5516 33	-- Of yarns of different colours
5516 34	-- Printed
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:
5601 2	– Wadding; other articles of wadding:
5601 21	-- Of cotton:
5601 21 1	--- Wadding
5601 21 9	--- Articles of wadding
5603	Non-wovens, whether or not impregnated, coated, covered or laminated:
5603 1	– Of man-made filaments:
5603 13	-- Weighing more than 70 g/m ² but not more than 150 g/m ²
5603 14	-- Weighing more than 150 g/m ²
5603 9	– Other:
5603 93	-- Weighing more than 70 g/m ² but not more than 150 g/m ²
5603 94	-- Weighing more than 150 g/m ²
5701	Carpets and other textile floor coverings, knotted, whether or not made up:
5701 90	– Of other textile materials
5703	Carpets and other textile floor coverings, tufted, whether or not made up:
5703 20	– Of nylon or other polyamides
5703 30	– Of other man-made textile materials
5703 90	– Of other textile materials
5705 00	Other carpets and other textile floor coverings, whether or not made up
5803	Gauze, other than narrow fabrics of heading No 5806:
5803 10	– Of cotton
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:
5807 90	– Other
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902:
5903 10	– With polyvinyl chloride
5903 20	– With polyurethane
5903 90	– Other
5906	Rubberised textile fabrics, other than those of heading No 5902:
5906 10	– Adhesive tape of a width not exceeding 20 cm
5906 9	– Other:
5906 91	-- Knitted or crocheted
5906 99	-- Other

HS 6 +	Description
5909 00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials:
5909 00 1	--- Fire hose-piping and tubing
5909 00 9	--- Other
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:
6103 1	– Suits:
6103 11	-- Of wool or fine animal hair
6103 12	-- Of synthetic fibres
6103 19	-- Of other textile materials
6103 2	– Ensembles:
6103 21	-- Of wool or fine animal hair
6103 22	-- Of cotton
6103 23	-- Of synthetic fibres
6103 29	-- Of other textile materials
6103 3	– Jackets and blazers:
6103 31	-- Of wool or fine animal hair
6103 32	-- Of cotton
6103 33	-- Of synthetic fibres
6103 39	-- Of other textile materials
6103 4	– Trousers, bib and brace overalls, breeches and shorts:
6103 41	-- Of wool or fine animal hair
6103 42	-- Of cotton
6103 43	-- Of synthetic fibres
6103 49	-- Of other textile materials
6301	Blankets and travelling rugs:
6301 20	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
6301 30	– Blankets (other than electric blankets) and travelling rugs, of cotton
6301 40	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
6301 90	– Other blankets and travelling rugs
6302	Bed linen, table linen, toilet linen and kitchen linen:
6302 10	– Bed linen, knitted or crocheted
6302 2	– Other bed linen, printed:
6302 21	-- Of cotton
6302 22	-- Of man-made fibres
6302 29	-- Of other textile materials
6302 3	– Other bed linen:
6302 31	-- Of cotton:
6302 31 9	--- Other

HS 6 +	Description
6302 39	-- Of other textile materials
6302 40	-- Table linen, knitted or crocheted
6302 5	-- Other table linen:
6302 51	-- Of cotton
6302 59	-- Of other textile materials

ANNEX II

Duty rates will be reduced as follows:

- on the date of entry into force of the Agreement, duty shall be reduced to 65 % of the basic duty,
- on 1 January 2003, duty shall be reduced to 50 % of the basic duty,
- on 1 January 2004, duty shall be reduced to 35 % of the basic duty,
- on 1 January 2005, duty shall be reduced to 20 % of the basic duty,
- on 1 January 2006, the remaining duties shall be abolished.

HS 6 +	Description
5109	Yarn of wool or of fine animal hair, put up for retail sale:
5109 10	– Containing 85 % or more by weight of wool or of fine animal hair
5109 90	– Other
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:
6104 3	– Jackets and blazers:
6104 32	– – Of cotton
6104 33	– – Of synthetic fibres
6104 39	– – Of other textile materials
6104 4	– Dresses:
6104 41	– – Of wool or fine animal hair
6104 42	– – Of cotton
6104 43	– – Of synthetic fibres
6104 44	– – Of artificial fibres
6104 49	– – Of other textile materials
6104 5	– Skirts and divided skirts:
6104 51	– – Of wool or fine animal hair
6104 52	– – Of cotton
6104 53	– – Of synthetic fibres
6104 59	– – Of other textile materials
6104 6	– Trousers, bib and brace overalls, breeches and shorts:
6104 62	– – Of cotton
6104 63	– – Of synthetic fibres
6104 69	– – Of other textile materials
6105	Men's or boys' shirts, knitted or crocheted:
6105 10	– Of cotton
6105 20	– Of man-made fibres
6105 90	– Of other textile materials

HS 6 +	Description
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:
6106 10	– Of cotton
6106 20	– Of man-made fibres
6106 90	– Of other textile materials
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:
6107 1	– Underpants and briefs:
6107 11	– – Of cotton
6107 12	– – Of man-made fibres
6107 19	– – Of other textile materials
6107 2	– Nightshirts and pyjamas:
6107 21	– – Of cotton
6107 22	– – Of man-made fibres
6107 29	– – Of other textile materials
6107 9	– Other:
6107 91	– – Of cotton
6107 92	– – Of man-made fibres
6107 99	– – Of other textile materials
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted:
6108 2	– Briefs and panties:
6108 21	– – Of cotton
6108 22	– – Of man-made fibres
6108 29	– – Of other textile materials
6108 3	– Nightdresses and pyjamas:
6108 31	– – Of cotton
6108 32	– – Of man-made fibres
6108 39	– – Of other textile materials
6108 9	– Other:
6108 91	– – Of cotton
6108 92	– – Of man-made fibres
6108 99	– – Of other textile materials
6109	T-shirts, singlets and other vests, knitted or crocheted:
6109 10	– Of cotton
6109 90	– Of other textile materials
6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted:
6110 10	– Of wool or fine animal hair

HS 6 +	Description
6110 20	– Of cotton
6110 30	– Of man-made fibres
6110 90	– Of other textile materials
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):
6203 1	– Suits:
6203 11	– – Of wool or fine animal hair
6203 12	– – Of synthetic fibres:
6203 12 9	– – – Other
6203 19	– – Of other textile materials:
6203 19 2	– – – Other, of cotton
6203 19 9	– – – Other
6203 2	– Ensembles:
6203 21	– – Of wool or fine animal hair
6203 22	– – Of cotton:
6203 22 9	– – – Other
6203 23	– – Of synthetic fibres:
6203 23 9	– – – Other
6203 29	– – Of other textile materials:
6203 29 9	– – – Other
6203 3	– Jackets and blazers:
6203 32	– – Of cotton:
6203 32 9	– – – Other
6203 33	– – Of synthetic fibres:
6203 33 9	– – – Other
6203 39	– – Of other textile materials:
6203 39 9	– – – Other
6203 4	– Trousers, bib and brace overalls, breeches and shorts:
6203 42	– – Of cotton:
6203 42 9	– – – Other
6203 43	– – Of synthetic fibres:
6203 43 9	– – – Other
6203 49	– – Of other textile materials:
6203 49 9	– – – Other
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):
6204 1	– Suits:
6204 12	– – Of cotton

HS 6 +	Description
6204 13	-- Of synthetic fibres
6204 19	-- Of other textile materials
6204 2	– Ensembles:
6204 22	-- Of cotton:
6204 22 9	--- Other
6204 23	-- Of synthetic fibres:
6204 23 9	--- Other
6204 29	-- Of other textile materials:
6204 29 9	--- Other
6204 3	– Jackets and blazers:
6204 32	-- Of cotton:
6204 32 9	--- Other
6204 33	-- Of synthetic fibres:
6204 33 9	--- Other
6204 39	-- Of other textile materials:
6204 39 9	--- Other
6204 4	– Dresses:
6204 42	-- Of cotton
6204 43	-- Of synthetic fibres
6204 44	-- Of artificial fibres
6204 49	-- Of other textile materials
6204 5	– Skirts and divided skirts:
6204 52	-- Of cotton
6204 53	-- Of synthetic fibres
6204 59	-- Of other textile materials
6204 6	– Trousers, bib and brace overalls, breeches and shorts:
6204 61	-- Of wool or fine animal hair
6204 62	-- Of cotton:
6204 62 9	--- Other
6204 63	-- Of synthetic fibres:
6204 63 9	--- Other
6204 69	-- Of other textile materials:
6204 69 9	--- Other
6205	Men's or boys' shirts:
6205 10	– Of wool or fine animal hair
6205 20	– Of cotton

HS 6 +	Description
6205 30	– Of man-made fibres
6205 90	– Of other textile materials
6206	Women's or girls' blouses, shirts and shirt-blouses:
6206 30	– Of cotton
6206 40	– Of man-made fibres
6206 90	– Of other textile materials
6309 00	Worn clothing and other worn articles

PROTOCOL 2

on steel products

Article 1

This Protocol shall apply to the products listed in Chapter 72 of the Common Customs Tariff. It shall also apply to other finished steel products that may originate in future in Croatia under the above chapter.

Article 2

Customs duties on imports applicable in the Community on steel products originating in Croatia shall be abolished on the date of entry into force of the Agreement.

Article 3

1. Customs duties applicable in Croatia on imports of steel products originating in the Community other than those listed in Annex I shall be abolished at the entry into force of the Agreement.

2. Customs duties applicable in Croatia on imports of steel products listed in Annex I shall be progressively abolished in accordance with the following timetable:

- on the date of entry into force of the Agreement, duty shall be reduced to 65 % of the basic duty,
- on 1 January 2003, duty shall be reduced to 50 % of the basic duty,
- on 1 January 2004, duty shall be reduced to 35 % of the basic duty,
- on 1 January 2005, duty shall be reduced to 20 % of the basic duty,
- on 1 January 2006, the remaining duties shall be abolished.

Article 4

1. Quantitative restrictions on imports into the Community of steel products originating in Croatia as well as measures having equivalent effect shall be abolished on the date of entry into force of the Agreement.

2. Quantitative restrictions on imports into Croatia of steel products originating in the Community, as well as measures having equivalent effect, shall be abolished on the date of entry into force of the Agreement.

Article 5

1. In view of the disciplines stipulated by Article 35 of the Agreement, the Parties recognise the need and urgency that each Party addresses promptly any structural weaknesses of its

steel sector to ensure the global competitiveness of its industry. Croatia shall therefore establish within two years the necessary restructuring and conversion programme for its steel industry to achieve viability of this sector under normal market conditions. Upon request, the Community shall provide Croatia with the appropriate technical advice to achieve this objective.

2. Further to the disciplines stipulated by Article 35 of the Agreement, any practices contrary to this Article shall be assessed on the basis of specific criteria arising from the application of the state aid disciplines of the Community, including secondary legislation, and including any specific rules on state aid control applicable to the steel sector after the expiry of the ECSC Treaty.

3. For the purposes of applying the provisions of paragraph 1(iii) of Article 35 of the Agreement with regard to steel products, the Community recognises that during five years after the entry into force of the Agreement Croatia may exceptionally grant state aid for restructuring purposes provided that:

- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced, and
- the restructuring programme is linked to a global rationalisation and reduction of capacity in Croatia.

4. Each Party shall ensure full transparency with respect to the implementation of the necessary restructuring and conversion programme by a full and continuous exchange of information to the other Party, including details on the restructuring plan as well as amount, intensity and purpose for any state aid granted on the basis of paragraphs 2 and 3 of this article.

5. The Interim Committee shall monitor the implementation of the requirements set out in paragraphs 1 to 4 above.

6. If one of the Parties considers that a particular practice of the other Party is incompatible with the terms of this article, and if that practice causes or threatens to cause prejudice to the interests of the first Party or material injury to its domestic industry, this Party may take appropriate measures after consultation within the contact group referred to in Article 7 or after 30 working days following referral for such consultation.

Article 6

The provisions of Articles 6, 7 and 8 of the Agreement shall apply to trade between the Parties in steel products.

Article 7

The Parties agree that for the purpose of following and reviewing the proper implementation of this Protocol, a contact group shall be created in accordance with Article 41 of the Agreement.

ANNEX I

HS 6 +	Description
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:
7213 10	– Containing indentations, ribs, grooves or other deformations produced during the rolling process:
7213 10 1	– – – Of a diameter measuring 8 mm and more, but not exceeding 14 mm
7213 10 9	– – – Other
7213 9	– Other:
7213 91	– – Of circular cross-section measuring less than 14 mm in diameter:
7213 91 2	– – – Other, of a diameter measuring 8 mm and more
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:
7214 20	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:
7214 20 1	– – – Of a diameter measuring 8 mm and more, but not exceeding 25 mm
7214 9	– Other:
7214 99	– – Other:
7214 99 1	– – – Of circular cross-section with a diameter measuring 8 mm and more, but not exceeding 25 mm
7217	Wire of iron or non-alloy steel:
7217 10	– Not plated or coated, whether or not polished:
7217 10 9	– – – Other

PROTOCOL 3**on trade between the Community and Croatia in processed agricultural products***Article 1*

1. The Community and Croatia apply to processed agricultural products the duties listed in Annex I and Annex II respectively in accordance with the conditions mentioned therein, whether limited by quota or not.

2. The Interim Committee shall decide on:

- extensions of the list of processed agricultural products under this Protocol,
- amendments to the duties referred to in Annexes I and II,
- increases in or the abolition of tariff quotas.

3. The Interim Committee may replace the duties established by this Protocol by a regime established on the basis of the respective market prices of the Community and Croatia of

agricultural products actually used in the manufacture of processed agricultural products subject to this Protocol.

Article 2

The duties applied pursuant to Article 1 may be reduced by decision of the Interim Committee:

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

Article 3

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

ANNEX I

Duties applicable upon imports into the Community of goods originating in Croatia

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

CN code	Description
(1)	(2)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10	– Yoghurt:
0403 10 51 to 0403 10 99	– – Flavoured or containing added fruit, nuts or cocoa
0403 90	– Other:
0403 90 71 to 0403 90 99	– – Flavoured or containing added fruit, nuts or cocoa
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	– Dairy spreads:
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %
0509 00	Natural sponges of animal origin:
0509 00 90	– Other
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	– Sweetcorn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 90	– Other vegetables; mixtures of vegetables:
	– – Vegetables
0711 90 30	– – – Sweet corn
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	– Vegetable saps and extracts:
1302 12 00	– – Of liquorice
1302 13 00	– – Of hops
1302 20	– Pectic substances, pectinates and pectates:
1302 20 10	– – Dry
1302 20 90	– – Other
1505	Wool grease and fatty substances derived therefrom (including lanolin):
1505 10 00	– Wool grease, crude

CN code	Description
(1)	(2)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
1516 20	– Vegetable fats and oils and their fractions:
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10	– Margarine, excluding liquid margarine:
1517 10 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats
1517 90	– Other:
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats
	– – Other:
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould release preparations
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 10	– Linosyn
	– Other:
1518 00 91	– – Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516
	– – Other:
1518 00 95	– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	– – – Other
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 90	– Other:
	– – Beeswax and other insect waxes, whether or not refined or coloured:
1521 90 99	– – – Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	– Degras
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702 50 00	– Chemically pure fructose
1702 90	– Other, including invert sugar:
1702 90 10	– – Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil

CN code	Description
(1)	(2)
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: – Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	– – Containing eggs
1902 19	– – Other
1902 20	– Stuffed pasta whether or not cooked or otherwise prepared: – – Other:
1902 20 91	– – – Cooked
1902 20 99	– – – Other
1902 30	– Other pasta
1902 40	– Couscous
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals [other than maize (corn)], in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	– Other:
2001 90 30	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
2001 90 60	– – Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:
2004 10	– Potatoes: – – Other:
2004 10 91	– – – In the form of flour, meal or flakes
2004 90	– Other vegetables and mixtures of vegetables:
2004 90 10	– – Sweetcorn(<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:
2005 20	– Potatoes:
2005 20 10	– – In the form of flour, meal or flakes

CN code	Description
(1)	(2)
2005 80 00	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	– Nuts, groundnuts and other seeds, whether or not mixed together:
2008 11	-- Groundnuts:
2008 11 10	--- Peanut butter
	– Other, including mixtures other than those of subheading 2008 19:
2008 91 00	-- Palm hearts
2008 99	-- Other:
	--- Not containing added spirit:
	---- Not containing added sugar:
2008 99 85	----- Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:
2102 10	– Active yeasts
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead:
	-- Inactive yeasts:
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.
2102 20 19	--- Other
2102 30 00	– Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10 00	– Soya sauce
2103 20 00	– Tomato ketchup and other tomato sauces
2103 30	– Mustard flour and meal and prepared mustard:
2103 30 90	-- Prepared mustard
2103 90	– Other:
2103 90 90	-- Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations
2105 00	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included:
2106 10	– Protein concentrates and textured protein substances

CN code	Description
(1)	(2)
2106 90	– Other:
2106 90 10	--- Cheese fondues
2106 90 20	--- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
	--- Other:
2106 90 92	---- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
2106 90 98	---- Other
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
2203 00	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:
2208 40	– Rum and taffia
2208 90	– Other:
2208 90 91 to 2208 90 99	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	– Other polyhydric alcohols:
2905 43 00	--- Mannitol
2905 44	--- D-glucitol (sorbitol)
2905 45 00	--- Glycerol
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:
3301 90	– Other:
3301 90 21	---- Of liquorice and hops
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10	– Of a kind used in the food or drink industries:
	-- Of a kind used in the drink industries:
	---- Preparations containing all flavouring agents characterising a beverage:

CN code	Description
(1)	(2)
3302 10 10	----- Of an actual alcoholic strength by volume exceeding 0,5 % ----- Other:
3302 10 21	----- Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
3302 10 29	----- Other
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	– Casein:
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder
3501 10 90	-- Other
3501 90	– Other:
3501 90 90	-- Other
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 -- Other modified starches:
3505 10 90	--- Other
3505 20	– Glues
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
3809 10	– With a basis of amylaceous substances
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	– Industrial monocarboxylic fatty acids, acid oils from refining:
3823 11 00	--- Stearic acid
3823 12 00	--- Oleic acid
3823 13 00	--- Tall oil fatty acids
3823 19	--- Other
3823 70 00	– Industrial fatty alcohols
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
3824 60	– Sorbitol other than that of subheading 2905 44

ANNEX II

List 1

Goods originating in the Community for which Croatia will eliminate duties (immediately or gradually)

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0					
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	0					
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0					
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	0					
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	0					
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	0					
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0					
0509 00	Natural sponges of animal origin	0					
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved	0					
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:						
0710 40 00	– Sweetcorn	0					
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:						
0711 90	– Other vegetables; mixtures of vegetables:						
	– – Vegetables:						
0711 90 30	– – – Sweetcorn	0					
0903 00 00	Maté	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:						
1212 20 00	– Seaweeds and other algae	0					
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:						
	– Vegetable saps and extracts:						
1302 12 00	– – Of liquorice	0					
1302 13 00	– – Of hops	0					
1302 14 00	– – Of pyrethrum or of the roots of plants containing rotenone	0					
1302 19	– – Other:						
1302 19 30	– – – Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0					
	– – – Other:						
1302 19 91	– – – – Medicinal	0					
1302 20	– Pectic substances, pectinates and pectate	0					
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:						
1302 31 00	– – Agar-agar	0					
1302 32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or sugar seeds:						
1302 32 10	– – – Of locust beans or locust bean seeds	0					
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	0					
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0					
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles	0					
1404	Vegetable products not elsewhere specified or included	0					
1505	Wool grease and fatty substances derived therefrom (including lanolin)	0					
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:						
1515 60 00	– Jojoba oil and its fractions	0					
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:						
1516 20	– Vegetable fats and oils and their fractions:						
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'	0					
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:						
1518 00 10	– Linoxyn	0					
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption						
1518 00 91 to 1518 00 99	– Other	0					
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0					
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0					
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:						
1522 00 10	– Degras	0					
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:						
1702 50 00	– Chemically pure fructose	0					
1702 90	– Other, including invert sugar:						
1702 90 10	– – Chemically pure maltose	0					
1704	Sugar confectionery (including white chocolate), not containing cocoa:						
1704 10	– Chewing gum, whether or not sugar-coated	0					
1803	Cocoa paste, whether or not defatted	0					
1804 00 00	Cocoa butter, fat and oil	0					
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:						
1901 10 00	– Preparations for infant use, put up for retail sale	0					
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading No 1905	0					
1901 90	– Other	80	60	40	30	15	0
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 00	– – Containing eggs	80	60	40	30	0	
1902 19	– – Other	80	60	40	30	0	
1902 20	– Stuffed pasta whether or not cooked or otherwise prepared:						
	– – Other:						
1902 20 91	– – – Cooked	80	60	40	30	0	
1902 20 99	– – – Other	80	60	40	30	0	
1902 30	– Other pasta	80	60	40	30	0	
1902 40	– Couscous	80	60	40	30	0	
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0					
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals [other than maize (corn)], in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	0					
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:						
2001 90	– Other:						
2001 90 30	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0					
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	0					
2001 90 60	– – Palm hearts	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:						
2004 10	– Potatoes:						
	– – Other:						
2004 10 91	– – – In the form of flour, meal or flakes	0					
2004 90	– Other vegetables and mixtures of vegetables:						
2004 90 10	– – Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0					
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:						
2005 20	– Potatoes:						
2005 20 10	– – In the form of flour, meal or flakes	0					
2005 80 00	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	0					
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:						
	– Nuts, groundnuts and other seeds, whether or not mixed together:						
2008 11	– – Groundnuts:						
2008 11 10	– – – Peanut butter	0					
	– Other, including mixtures other than those of subheading 2008 19:						
2008 91 00	– – Palm hearts	0					
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>)	0					
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	0					
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	0					
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders	80	60	40	30	15	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:						
2103 10 00	– Soya sauce	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2103 20 00	– tomato ketchup and other tomato sauces	0					
2103 30	– Mustard flour and meal and prepared mustard	0					
2103 90	– Other:						
2103 90 10	– – Mango chutney, liquid	0					
2103 90 30	– – Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	80	60	40	30	15	0
2103 90 90	– – Other	80	60	40	30	15	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations	80	60	40	30	15	0
2106	Food preparations not elsewhere specified or included:						
2106 10	– Protein concentrates and textured protein substances	0					
2106 90	– Other:						
2106 90 10	– – Cheese fondues	0					
2106 90 20	– – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	0					
	– – Other:						
2106 90 92	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0					
2106 90 98	– – – Other	80	60	40	30	15	0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:						
2201 90 00	– Other	0					
2203 00	Beer made from malt	80	65	50	0		
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	80	65	50	0		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:						
2208 20	– Spirits obtained by distilling grape wine or grape marc	80	65	50	0		
2208 30	– Whiskies	80	50	0			
2208 40	– Rum and taffia	80	65	50	0		
2208 50	– Gin and Geneva	80	65	50	0		

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2208 60	– Vodka	80	65	50	0		
2208 70	– Liqueurs and cordials	80	65	50	0		
2208 90	– Other:						
2208 90 11 to 2208 90 19	– – Arrack	80	65	50	0		
	– – Pear or cherry spirit (excluding liqueurs) excluding plum-brandy (Slivovitz), in containers holding:						
ex 2208 90 33	– – – 2 litres or less	80	65	50	0		
ex 2208 90 38	– – – More than 2 litres:	80	65	50	0		
2208 90 41 to 2208 90 78	– – Other spirits and other spirituous beverages	80	65	50	0		
2208 90 91 to 2208 90 99	– – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume	80	65	50	0		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:						
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	0					
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences:						
	– Other:						
2403 91 00	– – 'Homogenized' or 'reconstituted' tobacco	0					
2403 99	– – Other	0					
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitro-sated derivatives:						
	– Other polyhydric alcohols:						
2905 43 00	– – Mannitol	0					
2905 44	– – D-glucitol (sorbitol)	0					
2905 45 00	– – Glycerol	0					
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:						
3301 90	– Other:						
	– – Extracted oleoresins:						
3301 90 21	– – – Of liquorice and hops	0					
3301 90 30	– – – Other	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:						
3302 10	– Of a kind used in the food or drink industries						
	– – Of a kind used in the drink industries:						
	– – – Preparations containing all flavouring agents characterising a beverage:						
3302 10 10	– – – – Of an actual alcoholic strength by volume exceeding 0,5 %	0					
	– – – – Other:						
3302 10 21	– – – – – Containing no milk fats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0					
3302 10 29	– – – – – Other	0					
3501	Casein, caseinates and other casein derivatives; casein glues:						
3501 10	– Casein	0					
3501 90	– Other:						
3501 90 90	– – Other	0					
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:						
3505 10	– Dextrins and other modified starches:						
3505 10 10	– – Dextrins	0					
	– – Other modified starches:						
3505 10 90	– – – Other	0					
3505 20	– Glues	0					
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	0					
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:						
	– Industrial monocarboxylic fatty acids, acid oils from refining:						
3823 11 00	– – Stearic acid	0					
3823 12 00	– – Oleic acid	0					

CN code	Description	Rate of duty (% of MFN)					
		2002	2003	2004	2005	2006	2007
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3823 13 00	-- Tall oil fatty acids	0					
3823 19	-- Other	0					
3823 70 00	-- Industrial fatty alcohols	0					
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:						
3824 60	-- Sorbitol other than that of subheading 2905 44	0					

List 2

Quotas and duties applicable upon import into Croatia of goods originating in the Community

Note: The products listed in this table shall benefit from a zero-duty tariff within the tariff quotas set out below. The volume of these quotas will be increased annually in the years 2003, 2004, 2005 and 2006 by 10 % of the volume for 2002. The applicable duty for quantities exceeding these volumes will be reduced in the years 2002, 2003, 2004, 2005 and 2006 to 90 %, 80 %, 70 %, 60 % and 50 % of the MFN duty rate.

CN code	Description	Quota for 2002
(1)	(2)	(3)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	1 600 tonnes
0403 10	-- Yoghurt:	
0403 10 51 to 0403 10 99	-- Flavoured or containing added fruit, nuts or cocoa	
0403 90	-- Other:	
0403 90 71 to 0403 90 99	-- Flavoured or containing added fruit, nuts or cocoa	
0405	Butter and other fats and oils derived from milk; dairy spreads:	40 tonnes
0405 20	-- Dairy spreads:	
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	500 tonnes
1517 10	-- Margarine, excluding liquid margarine:	
1517 10 10	-- Containing more than 10 % but not more than 15 % by weight of milk fats	

CN code	Description	Quota for 2002
(1)	(2)	(3)
1517 90	– Other:	
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats	
	– – Other:	
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould release preparations	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	3 500 tonnes
2201 10	– Mineral waters and aerated waters	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	300 hl
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	50 hl
ex 220 89 03 3 ex 220 89 03 8	– – – – Plum-brandy (Slivovitz)	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:	25 tonnes
2402 20	– Cigarettes containing tobacco	
2402 90 00	– Other	
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences:	30 tonnes
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	

List 3

Quotas and duties applicable upon import into Croatia of goods originating in the Community

Note: The products listed in this Table shall be subject to concessions set out below. The volume of the tariff quotas will be increased annually in the years 2003, 2004, 2005 and 2006 by 10 % of the volume for 2002. The applicable duty for quantities exceeding these volumes will be reduced in the years 2002, 2003, 2004, 2005 and 2006 to 90 %, 80 %, 65 %, 55 % and 40 % of the MFN duty rate.

CN code	Description	Quota for 2002 (tonnes)	Applicable duty within quota (% of MFN)		
			2002	2003	2004
(1)	(2)	(3)	(4)	(5)	(6)
1704	Sugar confectionery (including white chocolate), not containing cocoa:				
1704 90	– Other	500	50	0	0
1806	Chocolate and other food preparations containing cocoa	1 400	45	22,5	0
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	1 600	45	22,5	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa	700	45	22,5	0
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	9 000	50	25	0

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or in Croatia in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Croatia;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'added value' shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other Contracting Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price for the materials in the Community or Croatia;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the Harmonised System' or 'HS';

- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) 'territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

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

- (a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Croatia:

- (a) products wholly obtained in Croatia within the meaning of Article 5 of this Protocol;
- (b) products obtained in Croatia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Croatia within the meaning of Article 6 of this Protocol.

Article 3

Bilateral cumulation in the Community

Materials originating in Croatia shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7(1).

*Article 4***Bilateral cumulation in Croatia**

Materials originating in the Community shall be considered as materials originating in Croatia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7(1).

*Article 5***Wholly obtained products**

1. The following shall be considered as wholly obtained in the Community or in Croatia:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Croatia 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, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in a Member State or in Croatia;
- (b) which sail under the flag of a Member State or of Croatia;
- (c) which are owned to an extent of at least 50 % by nationals of Member States or of Croatia, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Member States or of Croatia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of Member States or Croatia; and
- (e) of which at least 75 % of the crew are nationals of Member States or Croatia.

*Article 6***Sufficiently worked or processed products**

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;

- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

Article 7

Insufficient working or processing operations

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

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

- (o) a combination of two or more operations specified in subparagraphs (a) to (n);

- (p) slaughter of animals.

2. All operations carried out either in the Community or in Croatia on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

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

Accordingly, it follows that:

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

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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

*Article 11***Neutral elements**

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

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

TITLE III

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

1. The conditions for acquiring originating status set out in Title II must continue to be fulfilled at all times in the Community or in Croatia.

2. If originating goods exported from the Community or from Croatia 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:

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

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Croatia on materials exported from the Community or Croatia and subsequently reimported there, provided:

- (a) the said materials are wholly obtained in the Community or Croatia or have undergone working or processing beyond the insufficient operations listed in Article 7 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods have been obtained by working or processing the exported materials; and

- (ii) the total added value acquired outside the Community or Croatia by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community or Croatia. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or Croatia by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or Croatia, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II and which can be considered sufficiently worked or processed only if the general values fixed in Article 6(2) are applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products coming under Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the Community or Croatia shall be done under the outward processing arrangements, or similar arrangements.

*Article 13***Direct transport**

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

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

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country other than the Community or Croatia shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

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

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal

manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Community or in Croatia, for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Croatia to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or in Croatia to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

6. Notwithstanding paragraph 1, Croatia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

- (a) a 5 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in Croatia;
- (b) a 10 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in Croatia.

7. The provisions of this Article shall apply from 1 January 2003. The provisions of paragraph 6 shall apply until 31 December 2005 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in the Community shall, on importation into Croatia and products originating in Croatia shall, on importation into the Community, benefit from this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III, or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State or Croatia if the products concerned can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ISSUED RETROSPECTIVELY', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'NAKNADNO IZDANO'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs

authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

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

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

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

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

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:

- (a) by an approved exporter within the meaning of Article 22; or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000 .

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as 'approved exporter') who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

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

Article 25

Importation by instalments

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

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or in Croatia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or in Croatia, issued or made out in the Community or in Croatia, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or in Croatia in accordance with this Protocol.

Article 28

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).

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

4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States or Croatia equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Community or Croatia.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify Croatia of the relevant amounts.

4. Croatia may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. Croatia may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

1. The customs authorities of the Member States and of Croatia shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Community and Croatia shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof or origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol. Where the cumulation provisions in accordance with Articles 3 and 4 of this Protocol were applied and in connection with Article 17(3), the reply shall include a copy (copies) of the movement certificate(s) or invoice declaration(s) relied upon.

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

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Interim Committee.

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

Article 34

Penalties

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

Article 35

Free zones

1. The Community and Croatia shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or in Croatia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

Article 36

Application of the Protocol

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Croatia, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Croatia shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 37.

Article 37

Special conditions

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

(1) products originating in Ceuta and Melilla:

- (a) products wholly obtained in Ceuta and Melilla;
- (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in Croatia 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 7(1).

(2) products originating in Croatia:

- (a) products wholly obtained in Croatia;
- (b) products obtained in Croatia, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in 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 7(1).

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter 'Croatia' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1 or on invoice declarations.

TITLE VIII

FINAL PROVISIONS

Article 38

Amendments to the Protocol

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

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

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1

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

Note 2

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

Note 3

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

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 ex 7224.

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

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3. Without prejudice to Note 3.2, where a rule 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 and of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

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

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

Example:

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

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

Example:

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

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

Note 4

- 4.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of headings Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings Nos 5101 to 5105, cotton fibres of headings Nos 5201 to 5203, and other vegetable fibres of headings Nos 5301 to 5305.

- 4.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

Note 5

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,

- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

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 which 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.

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 which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used provided their total weight does not exceed 10 % of the weight of the fabric.

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 made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 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.

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

Note 6

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

Example:

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

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

Note 7

- 7.1. For the purposes of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading No ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading No 2710 only, deparaffining by a process other than filtering;

⁽¹⁾ See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (m) in respect of heavy oils of heading No ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- 7.3. For the purposes of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.
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ANNEX II

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: – all the materials of Chapter 4 used must be wholly obtained, – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: – all the materials of Chapter 6 used must be wholly obtained, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: – all the fruit and nuts used must be wholly obtained, – the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, 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	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: – Mucilages and thickeners, modified, derived from vegetable products – Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: – Fats from bones or waste – Other	Manufacture from materials of any heading except those of heading No 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, other than those of heading No 1503 – Fats from bones or waste – Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: – Solid fractions – Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
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 materials of Chapter 2 used must be wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	Vegetable oils and their fractions: – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions, except for that of jojoba oil – Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: – all the materials of Chapter 2 used must be wholly obtained, – all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: – all the materials of Chapters 2 and 4 used must be wholly obtained, – all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of 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:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 1703	– Chemically-pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	– Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture in which all the materials used must already be originating	
1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	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 within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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 or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: – Malt extract – Other	Manufacture from cereals of Chapter 10 Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: – Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs – Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained Manufacture in which: – all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, – all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading except potato starch of heading 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, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: – from materials not classified within heading No 1806; – in which all the cereals and flour (except durum wheat and its derivatives, and <i>Zea indurata</i> maize) used must be wholly obtained (1); – in which 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	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	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: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	– Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2104	– Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, – any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: – from materials not classified within headings Nos 2207 or 2208, – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: – from materials not classified within headings Nos 2207 or 2208, – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the cereals, sugar or molasses, meat or milk used must already be originating, – all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 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 Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within 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	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations 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	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations 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	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations 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	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (2) or Other operations 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	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture 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 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture 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 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (2) or Other operations 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (2) or Other operations 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	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: – Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale – Other: – – Human blood – – Animal blood prepared for therapeutic or prophylactic uses – – Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins – – Haemoglobin, blood globulins and serum globulins – – 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 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006): – Obtained from amikacin of heading No 2941 – Other	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 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, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	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 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – 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, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture 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 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽⁴⁾	Manufacture from materials of any heading, except headings 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture 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 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ⁽⁵⁾ in 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture 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 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	
3404	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture from materials of any heading, except: – hydrogenated oils having the character of waxes of heading No 1516, – Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product – fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, 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:	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 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture 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 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	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 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: – Instant print film for colour photography, in packs – Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. 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. However, materials from heading Nos 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture 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 40 % of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes – 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 in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading No 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing – Other	Manufacture in which 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content – Other	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product, – the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾ Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾	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 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) – Polyester	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 ⁽⁶⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bis-phenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which 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	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked – Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- 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; – the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾	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 25 % 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 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product; – the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (7)	
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber:	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised 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	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that 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 Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or 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 continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: – 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	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 4421	– Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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; – 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; – 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials 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; – the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified in heading No 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁸⁾ : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – other natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5007	Woven fabrics of silk or of silk waste: – Incorporating rubber thread	Manufacture from single yarn ⁽⁸⁾	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture from ⁽⁸⁾: – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horse-hair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁸⁾: – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	– Incorporating rubber thread	Manufacture from single yarn ⁽⁸⁾	
	– Other	Manufacture from ⁽⁸⁾: – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁸⁾ : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	– Incorporating rubber thread	Manufacture from single yarn ⁽⁸⁾	
	– Other	Manufacture from ⁽⁸⁾ : – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁸⁾ : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	– Incorporating rubber thread	Manufacture from single yarn ⁽⁸⁾	
	– Other	Manufacture from ⁽⁸⁾ : – coir yarn, – jute yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resist- ance processing, permanent finishing, decatising, 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	
5401 to 5406	Yarn, monofilament and thread of man- made filaments	Manufacture from ⁽⁸⁾ : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn: – Incorporating rubber thread – Other	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁸⁾ : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: – Incorporating rubber thread – Other	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) 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:	Manufacture from ⁽⁸⁾ : – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: – Needleloom felt	Manufacture from ⁽⁸⁾ : – 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 their value does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture from ⁽⁸⁾ : – 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	Manufacture from rubber thread or cord, not textile covered	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture from ⁽⁸⁾ : – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁸⁾ : – 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 ⁽⁸⁾ : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
Chapter 57	Carpets and other textile floor coverings: – Of needleloom felt	Manufacture from ⁽⁸⁾ : – 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 their value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Of other felt – Other	Manufacture from ⁽⁸⁾: – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp Manufacture from ⁽⁸⁾: – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: – Combined with rubber thread – Other	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾: – 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
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; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	– Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	– Other	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 or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁸⁾	
5905	Textile wall coverings:		
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	– Other	Manufacture from ⁽⁸⁾ : – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp, or	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberised 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	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product Manufacture from ⁽⁸⁾ : – 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 back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, 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	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: – Incandescent gas mantles, impregnated – Other	Manufacture from tubular knitted gas mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: – Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– 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 ⁽⁸⁾: – coir yarn, – the following materials: -- yarn of polytetrafluoroethylene ⁽⁹⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽⁹⁾, -- yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁹⁾ -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ⁽⁸⁾: – 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 ⁽⁸⁾: – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 – Other	Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾ Manufacture from ⁽⁸⁾ : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹⁰⁾ 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 ⁽¹⁰⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹⁰⁾ 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 ⁽¹⁰⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered – Other	Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾ 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 ⁽¹⁰⁾ Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾ or	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: – Embroidered – Fire-resistant equipment of fabric covered with foil of aluminised polyester – Interlinings for collars and cuffs, cut out – Other	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product Manufacture from yarn ⁽¹⁰⁾ 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 ⁽¹⁰⁾ Manufacture from yarn ⁽¹⁰⁾ 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 ⁽¹⁰⁾ Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture from yarn ⁽¹⁰⁾	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: – Of felt, of nonwovens – Other: – Embroidered	Manufacture from ⁽⁸⁾: – natural fibres, or – chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾ 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	-- Other	Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁸⁾ : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: – Of nonwovens – Other	Manufacture from ⁽⁸⁾ ⁽¹⁰⁾ : – natural fibres, or – chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾	
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	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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 ⁽¹⁰⁾	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 ⁽¹⁰⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
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: – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹²⁾ – Other	Manufacture from non-coated glass-plate substrate of heading No 7006 Manufacture from materials of heading No 7001	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 or 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 Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7106, 7108 and 7110	Precious metals: – Unwrought	Manufacture from materials not classified within 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 powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture 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	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that 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 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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, checkrails 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, bed-plates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which 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 chain	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 Chapter 74	Copper and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: – Refined copper – Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	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 or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	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, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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 within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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 within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof: – Other base metals, wrought; articles thereof – Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that 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 within 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 screw driving), 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, – 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, – 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 within a heading other than that of the product. However, knife blades and handles of base metal may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within 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 within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹³⁾	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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used 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 wood, paper pulp and paperboard industries	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – 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 therefore	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 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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: – in which 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 heading No 8431 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 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping 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, – where, within the above limit, the materials classified within heading No 8431 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 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: – in which 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 value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: – in which 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 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 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: – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor – 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 in assembling the head (without motor) does not exceed the value of the originating materials used; – the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, 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 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: – in which 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: – in which 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: – in which 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of 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:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– 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, – where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, – 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
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: – in which 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 heading No 8538 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 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	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 heading No 8538 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 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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: – in which 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 heading No 8541 or 8542, taken together, 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 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	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: – 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; – 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, – 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; – 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 in 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8715	Baby carriages and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	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
ex 8804	Rotocrafts	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
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	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 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
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 therefore	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used 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 flash-light apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used 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
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used 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, cine-photomicrography or microprojection	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	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
	– Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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 ionising 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:	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, – 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, – 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; – where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9111	Watch cases and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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
9113	Watch straps, watch bands and watch bracelets, and parts thereof: – Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal – Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture 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
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 in 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: – all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product – its value does not exceed 25 % of the ex-works price of the product;

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – 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 classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: – all the materials used are classified within a heading other than that of the product, – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product"	

(1) The exception concerning '*Zea mays*' maize is applicable until 31.12.2002.

(2) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(3) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

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

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

(6) In the case of the 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.

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

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

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

(10) See Introductory Note 6.

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

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

(13) This rule shall apply until 31.12.2005.

*ANNEX III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1**

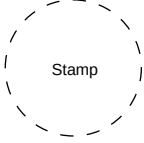
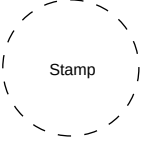
1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighting not less than 25 g/m². It shall have a printed green guilloche pattern background making any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

MOVEMENT CERTIFICATE

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 package ⁽¹⁾ ; Description of goods		9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ 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)	

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

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

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 ⁽¹⁾ ☐ was issued by the customs office or the competent governmental authority 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) ⁽¹⁾ 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 or the competent governmental authority 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 No A 000.000		
	See notes overleaf before completing this form		
	2. Certificate to be used in preferential trade between and (insert appropriate countries or groups of countries or territories)		
3. Consignee (name, full address, country) (Optional)	4. Country, group 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 ⁽¹⁾ ; Description of goods		9. Gross mass (kg) or other measure (litres, m ³ , 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, manufacturer's declarations, etc.

ANNEX IV

INVOICE DECLARATION

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

Spanish Version

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

Danish Version

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

German Version

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

Greek Version

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

English Version

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

French Version

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

Italian Version

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

Dutch Version

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

Portuguese Version

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

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

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

Finnish Version

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

Swedish Version

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

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ...⁽¹⁾) izjavljuje da su, osim ako je to drukčije izričito navedeno, ovi proizvodi ...⁽²⁾ preferencijalnog podrijetla.

.....⁽³⁾

(Place and date)

.....⁽⁴⁾

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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

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

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

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

PROTOCOL 5**on mutual administrative assistance in customs matters***Article 1***Definitions**

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean any legal or regulatory provisions applicable in the territories of the Contracting Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) 'applicant authority' shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) 'requested authority' shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) 'personal data' shall mean all information relating to an identified or identifiable individual;
- (e) 'operation in breach of customs legislation' shall mean any violation or attempted violation of customs legislation.

*Article 2***Scope**

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

*Article 3***Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:

- (a) whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods;
- (b) whether goods imported into the territory of one of the Contracting Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

*Article 4***Spontaneous assistance**

The Contracting Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Contracting Party,
- new means or methods employed in carrying out operations in breach of customs legislation,
- goods known to be subject to operations in breach of customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation,
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

*Article 5***Delivery, notification**

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order to:

- deliver any documents, or
- notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

*Article 6***Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.

3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1 information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Contracting Party involved may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

*Article 8***Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

*Article 9***Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Croatia or that of a Member State which has been requested to provide assistance under this Protocol; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

*Article 10***Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it and the corresponding provisions applying to the Community authorities.
2. Personal data may be exchanged only where the Contracting Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Contracting Party that may supply them. To that end, contracting parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

*Article 11***Experts and witnesses**

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

*Article 12***Assistance expenses**

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

*Article 13***Implementation**

1. The implementation of this Protocol shall be entrusted, on the one hand, to the customs authorities of Croatia and, on the other hand, to the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Union as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

*Article 14***Other agreements**

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:

- not affect the obligations of the Contracting Parties under any other international agreement or convention,
- be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States and Croatia, and shall
- not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Croatia in so far as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Contracting Parties shall consult each other to resolve the matter in the framework of the Interim Committee set up under Article 38 of this Agreement.

PROTOCOL 6

on road transit traffic

Article 1 (SAA Protocol 6, Article 3(a) and (b))

Definitions

For the purpose of this Protocol, the following definitions shall apply:

- (a) Community transit traffic: the carriage, by a carrier established in the Community, of goods in transit through Croatian territory en route to or from a Member State of the Community;
- (b) Croatian transit traffic: the carriage, by a carrier established in Croatia, of goods in transit from Croatia through Community territory and destined for a third country or of goods from a third country destined for Croatia.

Article 2 (SAA Protocol 6, Article 11(2) (3) and (6))

General provisions

1. The Parties hereby agree to grant unrestricted access to Community transit traffic through Croatia and to Croatian transit traffic through the Community with effect from the date of entry into force of this Agreement.
2. By way of derogation from paragraph 1 the following provisions will apply to Croatian transit traffic through Austria:
 - (a) until 31 December 2002 a regime for Croatian transit identical to that applied under the bilateral Agreement between Austria and Croatia, signed on 6 June 1995, will be maintained. No later than 30 June 2002 the Parties will examine the functioning of the regime applied between Austria and Croatia in the light of the principle of non-discrimination which must apply to heavy goods vehicles from the European Community and such vehicles from Croatia in transit through Austria. Appropriate measures will be taken in order to ensure, if necessary, effective non-discrimination;

- (b) with effect from 1 January 2003 a system of ecopoints similar to that laid down by Article 11 of Protocol 9 to the 1994 Act of Accession of Austria to the European Union will apply until 31 December 2003. The method of calculation and the detailed rules and procedures for the management and control of the ecopoints will be agreed in good time by means of an exchange of letters between the Contracting Parties and will be in line with the provisions of Articles 11 and 14 of the abovementioned Protocol 9.

3. The Parties shall refrain from taking any unilateral action that might lead to discrimination between Community and Croatian carriers or vehicles. Each Contracting Party shall take all steps necessary to facilitate road transport to or through the territory of the other Contracting Party.

Article 3 (SAA Protocol 6, Article 18)

Simplification of formalities

1. The Parties agree to simplify the flow of goods by rail and road, whether bilateral or in transit.
2. The Parties agree to begin negotiations with a view to concluding an agreement on the facilitation of controls and formalities relating to the carriage of goods.
3. The Parties agree, to the extent necessary, to take joint action on, and to encourage, the adoption of further simplification measures.

Article 4 (SAA Protocol 6, Article 20.1)

Implementation

Cooperation between the Parties in the implementation of this Protocol shall be carried out within the framework of a special subcommittee to be set up in accordance with Article 41 of this Agreement.

FINAL ACT

The plenipotentiaries of the EUROPEAN COMMUNITY,

hereinafter referred to as 'the Community',

of the one part, and

the plenipotentiary of the REPUBLIC OF CROATIA,

hereinafter referred to as 'Croatia',

of the other part,

meeting at Luxembourg on the twenty-ninth day of October in the year two thousand and one for the signature of the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Croatia, of the other part, hereinafter referred to as 'the Agreement';

have at the time of signature adopted the following texts:

the Agreement,

its Annexes I to VI, namely:

Annex I: Croatian tariff concession for Community industrial products referred to in Article 5(2);

Annex II: Croatian tariff concession for Community industrial products referred to in Article 5(3);

Annex III: definition of 'baby beef' products referred to in Article 14(2);

Annex IV(a): Croatian tariff concession for agricultural products (duty-free for unlimited quantities at the date of entering into force of the Agreement) referred to in Article 14(3)(a)(i);

Annex IV(b): Croatian tariff concession for agricultural products (duty-free within quota at the entering into force of the Agreement) referred to in Article 14(3)(a)(ii);

Annex IV(c): Croatian tariff concession for agricultural products (duty-free for unlimited quantities one year after entering into force of the Agreement) referred to in Article 14(3)(b)(i);

Annex IV(d): Croatian tariff concession for agricultural products (progressive elimination of most-favoured nation treatment (MFN) duties within tariff quotas) referred to in Article 14(3)(c)(i);

Annex IV(e): Croatian tariff concession for agricultural products (progressive reduction of most-favoured nation treatment (MFN) duties for unlimited quantities) referred to in Article 14(3)(c)(ii);

Annex IV(f): Croatian tariff concession for agricultural products (progressive reduction of MFN duties within quotas) referred to in Article 14(3)(c)(iii);

Annex V(a): products referred to in Article 15(1);

Annex V(b): products referred to in Article 15(2);

Annex VI: intellectual, industrial and commercial property rights referred to in Article 36,

and the following Protocols:

Protocol 1 on textile and clothing products;

Protocol 2 on steel products;

Protocol 3 on trade between the Community and Croatia in processed agricultural products;

Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation;

Protocol 5 on mutual assistance between administrative authorities in customs matters;

Protocol 6 on road transit traffic.

The plenipotentiaries of the Community and the plenipotentiaries of Croatia have also adopted the following declarations attached to this Final Act:

Joint Declaration concerning Articles 8 and 16 of the Agreement;

Joint Declaration concerning Article 28 of the Agreement;

Joint Declaration concerning the implementation of trade concessions;

Joint Declaration concerning Article 36 of the Agreement;

Joint Declaration concerning Article 46 of the Agreement;

Joint Declaration concerning Protocol 4 with regard to the Principality of Andorra;

Joint Declaration concerning Protocol 4 with regard to the Republic of San Marino.

The plenipotentiaries of Croatia have taken note of the Unilateral Declaration by the Community and its Member States concerning Article 17 of the Agreement, annexed to this Final Act.

Hecho en Luxemburgo, el veintinueve de octubre del dos mil uno.

Udfærdiget i Luxembourg den niogtyvende oktober to tusind og en.

Geschehen zu Luxemburg am neunundzwanzigsten Oktober zweitausendundeins.

Έγινε στο Λουξεμβούργο, στις είκοσι εννέα Οκτωβρίου δύο χιλιάδες ένα.

Done at Luxembourg on the twenty-ninth day of October in the year two thousand and one.

Fait à Luxembourg, le vingt-neuf octobre deux mille un.

Fatto a Lussemburgo, addì ventinove ottobre duemilauno.

Gedaan te Luxemburg, de negenentwintigste oktober tweeduizendeneen.

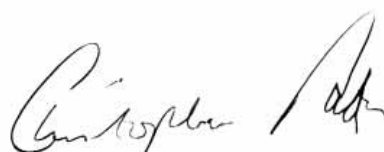
Feito em Luxemburgo, em vinte e nove de Outubro de dois mil e um.

Tehty Luxemburgissa kahdentenakymmenentenäyhdeksäntenä päivänä lokakuuta vuonna kaksituhattayksi.

Som skedde i Luxemburg den tjugonionde oktober tjugohundraett.

Sastavljeno u Luksemburgu, dana dvadeset devetoga listopada godine dvije tisuće prve.

Por la Comunidad Europea
For Det Europæiske Fællesskab
Für die Europäische Gemeinschaft
Για την Ευρωπαϊκή Κοινότητα
For the European Community
Pour la Communauté européenne
Per la Comunità europea
Voor de Europese Gemeenschap
Pela Comunidade Europeia
Euroopan yhteisön puolesta
På Europeiska gemenskapens vägnar



Za Republiku Hrvatsku



JOINT DECLARATION**concerning Articles 8 and 16**

(SAA Articles 21 and 29)

The Parties declare that in the implementation of Articles 8 and 16 they will examine, in the Interim Committee, the impact of any preferential agreements negotiated by Croatia with third countries (excluding the countries covered by the European Union's stabilisation and association process and other adjacent countries which are not European Union's members).

This examination will allow for an adjustment of Croatian concessions to the European Community if Croatia were to offer significantly better concessions to these countries.

JOINT DECLARATION**Concerning Article 28**

(SAA Article 41)

1. The Community declares its readiness to examine, within the Interim Committee, the issue of Croatia's participation in diagonal cumulation of rules of origin once economic and commercial as well as other relevant conditions for granting diagonal cumulation have been established.
2. With this in mind, Croatia declares its readiness to enter into negotiations as soon as possible in order to start economic and trade cooperation with a view to establishing free trade areas with, in particular, the other countries covered by the European Union's stabilisation and association process.

JOINT DECLARATION**concerning the implementation of trade concessions**

1. For the purpose of the implementation of Annexes V(a) and (b) the Parties agree that 'Year 1' is intended to start from the date of entry into force of the Agreement, 'Year 2' is intended to start on 1 January 2003 and 'Year 3' is intended to start on 1 January 2004 respectively.
2. For the purpose of the implementation of Protocol 3, Annex II, the Parties agree that the concessions agreed for year 2002 will be applied from the date of the entry into force of the Agreement. The concessions agreed for the following years will apply from the 1 January of each respective year.

JOINT DECLARATION**concerning Article 36**

(SAA Article 71)

The Parties agree that, for the purpose of the Agreement, intellectual, industrial and commercial property includes in particular copyright, including the copyright in computer programs, and neighbouring rights, the rights relating to databases, patents, industrial designs, trade marks and service marks, topographies of integrated circuits, geographical indications, including appellation of origins, as well as protection against unfair competition as referred to in Article 10a of the Paris Convention for the Protection of Industrial Property and Protection of Undisclosed Information on Know-how.

JOINT DECLARATION**concerning Article 46**

(SAA Article 120)

- (a) For the purposes of the interpretation and practical application of the Agreement, the Parties agree that the cases of special urgency referred to in Article 46 of the Agreement mean cases of material breach of the Agreement by one of the two Parties. A material breach of the Agreement consists in:
 - repudiation of the Agreement not sanctioned by the general rules of international law,
 - violation of the essential elements of the Agreement set out in Article 1;
 - (b) The Parties agree that the 'appropriate measures' referred to in Article 46 are measures taken in accordance with international law. If a Party takes a measure in a case of special urgency pursuant to Article 46, the other Party may avail itself of the dispute settlement procedure.
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DECLARATIONS CONCERNING PROTOCOL 4**Joint declaration with regard to the Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Croatia as originating in the Community within the meaning of the Agreement.
2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

Joint declaration with to the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by Croatia as originating in the Community within the meaning of the Agreement.
 2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.
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UNILATERAL DECLARATION**Declaration by the Community and its Member States**

Considering that exceptional trade measures are granted by the European Community to countries participating or linked to the European Union's stabilisation and association process including Croatia on the basis of Council Regulation (EC) No 2007/2000, the European Community and its Member States declare that:

- pursuant to Article 17 of this Agreement, those of the unilateral autonomous trade measures which are more favourable shall apply in addition to the contractual trade concessions offered by the Community in the Agreement as long as Regulation (EC) No 2007/2000 applies,
 - in particular, for the products covered by Chapters 7 and 8 of the Combined Nomenclature, for which the Common Customs Tariff provides for the application of *ad valorem* customs duties and a specific customs duty, the reduction shall apply also to the specific customs duty in derogation from the relevant provision of Article 14(1).
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