

# Generalized System of Preferences

## HANDBOOK ON THE SCHEME OF THE EUROPEAN COMMUNITY

(INT/97/A06)

UNCTAD Technical Cooperation Project on Market Access,  
Trade Laws and Preferences

(DRAFT)

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- III. Commission Regulation (EC) No 1602/2000 of 26 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 188, 26.7.2000, p.1).
- IV. Commission Regulation (EC) No 1310/2000 of 20 June 2000 adapting the Annexes to Council Regulation (EC) No 2820/98 applying a multi annual scheme of generalized tariff preferences for the period 1 July 1999 to 31 December 2001 (OJ L 148/2000, 22.6.2000, p.28).
- V. Commission Regulation (EC) No 1613/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalized preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community (OJ L 185/2000, 25.7.2000, p.38) + Corrigendum (OJ L 216, 26.8.2000, p.20).
- VI. Commission Regulation (EC) No 1649/2000 of 25 July 2000 granting the Republic of Moldova the benefit of the special incentive arrangements concerning labour rights (OJ L 189, 27.7.2000, p.13).

## Preface

This handbook is published under the auspices of the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06). It is a part of a series of publications aimed at assisting exporters, producers and government officials to utilize the trade opportunities available under the various GSP schemes. The publication of this handbook has been made possible thanks to a contribution from the EC Commission. The series comprises the following publications:

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Trade Laws of the EC (forthcoming)  
 Trade Laws of the United States (TAP/277)  
 Trade Laws of Japan (TAP/299)

Quantifying the Benefits Obtained by Developing Countries from the Generalized System of Preferences (UNCTAD/ITCD/TSB/Misc.52)

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## Introduction

The first European Community Generalized System of Preferences scheme spanned an initial phase of ten years (1971-1981) and was subsequently renewed for a second decade (1981-1991). During this period, the EC-GSP was reviewed each civil year. The regulations for the EC GSP scheme were promulgated annually, usually in December, and applied for the next calendar year. The yearly reviews involved changes in product coverage, quotas, ceilings and their administration, beneficiaries and depth of tariff cuts for agricultural products. In 1991, at the end of the second decade, the scheme was due for major revision. However, pending the outcome of the Uruguay Round, the 1991 scheme was extended with various amendments until 1994, when the Community made another 10-year offer. On 1 January 1995 the EC adopted the first EC scheme of generalized preferences for the 1995-2004 period. The basic legislative acts were Council Regulation 3281/94,<sup>1</sup> concerning industrial products, which has been extended until 30 June 1999, and Council Regulation 1256/96,<sup>2</sup> concerning agricultural products. For the period from 1 July 1999 to 31 December 2001, the EC has revised its GSP scheme on the basis of Council Regulation 2820/98 (see annex 1 to this Handbook). However, the basic structure of the offer for the 1995-2004 decade has not been substantially modified.

In fact, the 1995 revision altered the whole structure of the scheme, which, since then, revolves around three key features, namely, tariff modulation, country-sector graduation and special incentive arrangements.

In a radical departure from schemes adopted until 1994, the revision did away with the quantitative limitation of GSP imports. These were replaced by "tariff modulation", under which the individual "fixed duty-free amounts" and ceilings (concerning sensitive industrial products) and "fixed reduced duty"<sup>3</sup> amounts (concerning agricultural products) were replaced by reduced rates of duty classified according to four categories of product sensitivity.

The second main change was the introduction of an open policy of graduation, containing criteria for country-sector graduation. Regulation 3281/94 also contained a country graduation mechanism, which entered into force on 1 January 1998, and which continues to apply under the new scheme.

The third main change provided for special incentive arrangements to become operational on 1 January 1998. These special incentives are now applied on the basis of an additional margin of preference granted to beneficiary countries that comply with certain requirements related to labor standards and environmental norms.

As a result of recent amendments the new EC GSP rules of origin are laid down in a new and more comprehensive Single List which contains the applicable requirement for origin determination (see Regulation 46/99, annex III to this handbook).

As of 5 March 2001, the "Everything But Arms" amendment to the EC GSP scheme has granted unrestricted duty-free access to all products originating in least developed beneficiary countries, excluding arms. For three very sensitive product, namely bananas, rice and sugar, the liberalization will be carried out over specific transitional periods.

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<sup>1</sup> Council Regulation No. 3281/94 of 19 December 1994 applying a four-year scheme of generalized tariff preferences (1995-1998) in respect of certain industrial products originating in developing countries, OJ L 348, 31.12.1994, p.1.

<sup>2</sup> Council Regulation No. 1256/96 of 20 June 1996 applying multi annual schemes of generalized tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries, OJ L 160, 29.6.1996, p.1.

<sup>3</sup> For the definition of fixed duty-free amounts and individual duty-free tariff ceilings, see UNCTAD Document UNCTAD/ITD/GSP/9, July 1994.

## **Checklist: how to benefit from the EC GSP scheme**

### **Step 1: Check the product coverage**

- Establish the tariff classification of the product according to the Combined Nomenclature;
- Ascertain that the product is covered by the EC GSP scheme;
- Check the country-sector graduation, since certain sectors of certain countries are excluded from the EC GSP scheme (see annex II, part 1 of Regulation).

### **Step 2: Identify the correct GSP rate**

- Check annex I of Regulation to ascertain the correct product sensitivity category in which the product is listed, observing the precise tariff classification and product description;
- Identify the conventional MFN rate which applies to the product in the EC Customs Code (TARIC);
- Apply the reduction granted to the product category in which the HS product is listed.

### **Step 3: Investigate the possibility of obtaining additional preferences**

- Special treatment is granted to the least developed countries under the “Everything But Arms” amendment, the Andean Group and the Central American Common Market, under the special arrangement supporting measures to combat drugs;
- There may be special incentive arrangements for beneficiaries which respect international standards and meet environmental concerns (note that these incentives are not automatic).

### **Step 4: Check the origin criteria**

- Ensure that the product complies with the origin criteria set by the EC.

### **Step 5: Check the consignment conditions**

- Ensure that the modalities governing the transport of goods from the preference-receiving country to the EC market fulfil the provisions laid down in the EC Regulations.

### **Step 6: Prepare documentary evidence**

- Fill in the certificate of origin Form A or the invoice declaration correctly; they are the official documents on which the EC customs authorities rely to grant GSP benefits to products.

## Part 1: EXPLANATORY NOTES TO THE EC GSP SCHEME

### A. Country coverage

The granting of the EC generalized tariff preferences for the period from 1 July 1999 to 31 December 2001 is restricted to the countries and territories listed in annex III to Council Regulation 2820/98 (hereinafter the Regulation), which is reproduced in annex I to this handbook (the annexes to Regulation 2820/20 have been adapted to the latest amendments to the Combined Nomenclature according to Commission Regulation 1310/2000)<sup>4</sup>.

### B. Product coverage

Unlike its predecessors (Regulations 3281/94 and 1256/96), the Regulation contains rules for both industrial and agricultural products (article 1, paragraph 2).

A great number of agricultural products falling within HS Chapters 1-25, and almost all processed and semi-processed industrial products, as well as ferro-alloys, falling within HS Chapters 25-97, excluding Chapter 93, are covered by the EC scheme. The lists of products covered are contained in annex I to the Regulation.

The Regulation also applies to the products listed in its annex VII, on the conditions laid down in articles 6 (special support arrangements for the least developed countries, see paragraph D below) and 7 (special arrangements for countries conducting anti-narcotics programs, see paragraph E below).

#### (1) Depth of tariff cuts

For the products covered by the EC GSP scheme, the tariff cuts available are divided into four lists according to the import sensitivity of the products in relation to the EC market. The lists are contained in annex I of the Regulation, where the product coverage is divided into the different categories of sensitivity. The following GSP rates are applied to the four categories of products:

- (a) For very sensitive products, the GSP rate is 85 per cent of the MFN rate (15 per cent preferential margin) (annex I, part 1);
- (b) For sensitive products, the GSP rate is 70 per cent of the MFN rate (30 per cent preferential margin) (annex I, part 2);
- (c) For semi-sensitive products, the GSP rate is 35 per cent of the MFN rate (65 per cent preferential margin) (annex I, part 3);
- (d) For non-sensitive products, duty-free entry is granted (100 per cent preferential margin) (annex I, part 4).

The following excerpt from annex I to the Regulation concerns the very sensitive products and is intended to give guidance to GSP users on how to read the lists and use the EC GSP scheme.

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<sup>4</sup>

Regulation 1310/2000 of 20 June 2000 adapting such Annexes is reproduced in Annex III to this handbook.

**Table 1: Very sensitive industrial products**

CN* CODE	DESCRIPTION OF GOODS
3823 70 00	Industrial fatty
ex Chapter 50	Silk, excluding products of subheading 5001 00 00 and 5002 00 00
ex Chapter 51	Wool, fine or coarse animal hair; yarn and woven fabrics, excluding products of heading No 5105
ex Chapter 52	Cotton, excluding products of subheading 5203 00 00
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
Chapter 54	Man-made filaments
Chapter 55	Man-made staple fibres
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
Chapter 57	Carpets and other textile floor coverings
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
Chapter 60	Knitted or crocheted fabrics
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles
7202	Ferro-alloys

\* Combined Nomenclature: for explanation, see footnote 4.

As shown in the above excerpt, for example, products classified in chapter 50 of the Combined Nomenclature (CN)<sup>5</sup> are included in the very sensitive list. This means that a tariff reduction of 15 per cent is granted, and thus the GSP rate for those products is 85 per cent of the MFN rate. However, not all products classified in Chapter 50 are covered, as the description of the goods in the second column of the table provides for specific products, which are excluded from GSP treatment.

It can be seen from table 1 that the lists contained in annex I to the Regulation do not include all CN subheadings, but only those to which GSP treatment is granted. Therefore, it is extremely important for the GSP user to determine correctly the customs classification for his/her products according to the CN. Once this has been done, the user should check to see if the CN subheading in which the product is classified is contained in any of the four lists of annex I, and then calculate the applicable tariff reduction according to product sensitivity.<sup>6</sup>

Save as otherwise provided in the annexes to the Regulation, with respect to products falling within Chapters 1 to 24 (agricultural products), wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

<sup>5</sup> The Combined Nomenclature (CN) is the custom classification nomenclature of the EC. The first six digits of the CN are identical to the Harmonized System. Further subdivisions are made at 8 digits (Combined Nomenclature subheadings) and at 10 digits (TARIC code).

<sup>6</sup> According to article 29 of the Regulation, the final rate of preferential duty calculated in accordance to the modulation system shall be rounded down to the first decimal place. Furthermore, when the result of calculating the rate of preferential duty is one of the following, the preferential rate shall be considered a full exemption:

- 1% or less in the case of *ad valorem* duties, or
- EUR 0,5 or less per individual euro amount in the case of specific duties.

In the case of "Other fish meat: of hake of genus *Merluccius*", which is on the list of very sensitive products, the calculation is as follows:

Table 2

CN CODE	PRODUCT DESCRIPTION	2001 CONVENTIONAL MFN RATE	TARIFF REDUCTION	GSP RATE
0304 90 47	Other fish meat, frozen: of hake of the genus <i>Merluccius</i>	7.5 %	15 %	6.3 %

In the case of "Bicycles and other cycles", which is on the list of sensitive products, the GSP rate is 70 per cent of the MFN duty:

Table 3

CN CODE	PRODUCT DESCRIPTION	2001 CONVENTIONAL MFN RATE	TARIFF REDUCTION	GSP RATE
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	15 %	30 %	10.5 %

In the case of "roasted coffee", which is on the list of semi-sensitive products, the GSP rate is 35 per cent of the MFN duty:

Table 3

CN CODE	PRODUCT DESCRIPTION	2001 CONVENTIONAL MFN RATE	TARIFF REDUCTION	GSP RATE
0901 21 00	Coffee, roasted, not decaffeinated*	7.5 %	65 %	2.6 %

\*Under the graduation mechanism (article 3 of the Regulation), Brazil has lost entitlement to GSP treatment for coffee (see annex II, part 1 of the Regulation).

In the case of "cocoa beans, whole or broken, raw or roasted", which is on the list of non-sensitive products, duty-free is granted:

Table 4

CN CODE	PRODUCT DESCRIPTION	2001 CONVENTIONAL MFN RATE	TARIFF REDUCTION	GSP RATE
0910 20 90	Saffron, crushed or ground	8.5 %	100%	0%



### C. Country-sector graduation

The graduation mechanism established by the previous EC GSP scheme (based on Regulation 3281/94) continues to apply under the new discipline to the countries and sectors, listed in part 1 of annex II to the Regulation, which meet the criteria laid down in part 2 of the same annex (article 3 of the Regulation). Country-sector graduation means that in respect of some industrial and agricultural products, certain countries are excluded from GSP treatment. The application of the country-sector graduation is based on certain criteria elaborated by the EC.<sup>7</sup> These criteria combine an index of export specialization with a development index. The specialization index is based on the ratio of a beneficiary country's share of total European Community imports in a given sector to its share of total European Community imports in all sectors. The larger the sectoral proportion compared with the general proportion, the greater the specialization. The development index of beneficiary countries is calculated on the basis of a country's per capita income and the level of its exports, as compared with those of the Community. The combination of the two criteria is intended to avoid the crude effect of a simple specialization index, according to which a low-income country may be graduated from a sector in which it is particularly specialized. An excerpt from part 1 of annex II to the Regulation, which contains the list of country/sectors to be graduated, is given below.

Table 5

CN CODE	DESCRIPTION OF GOODS	COUNTRIES CONCERNED
Chapters 25-27	Mineral products	Saudi Arabia Russian Federation Libyan Arab Jamahiriya (*)
Chapters 28-30 and Chapters 32-38	Chemicals excluding fertilizers	China (*)

(\*) Application of article 4, paragraph 1

The excerpt shows that mineral products falling in Chapters 25-27 and originating in Saudi Arabia, the Russian Federation and the Libyan Arab Jamahiriya are excluded from GSP treatment. The same applies to products originating in China and classified in Chapters 28-30 and 32-38.

In the case of agricultural products, for which the graduation mechanism of the Regulation 1256/96 remains applicable until its expiry date, 30 June 1999, the preferential margin was due to be reduced by 50 per cent on 1 January 1997 and by 100 per cent on 1 January 1998 (article 4, paragraph 3 of Regulation 1256/96).

(1) Ancillary graduation clause and de minimis clause

In the example given above, the Libyan Arab Jamahiriya and China are excluded from GSP treatment for the products mentioned because of the application of an ancillary graduation clause. According to this clause (article 4, paragraph 1, of the Regulation), the graduation mechanism also applies to the countries listed in part 1 of annex II, whose exports to the Community of products covered by the scheme in a given sector exceed 25 per cent of all GSP beneficiary countries' exports to the EC in that sector in the statistical reference year of the previous scheme. The clause applies irrespective of the development index.

A *de minimis* clause is provided for in article 4, paragraph 2, of the Regulation. According to this clause, the graduation mechanism does not apply to countries whose exports to the Community of products covered by the scheme in a given sector did not exceed 2 per cent of beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme.

(2) Phasing-in of country-sector graduation (1995-1998)

Since the country-sector graduation was an innovation when the new structure came into force, the application of the country-sector graduation for industrial products was phased in, in accordance with the timetable contained in article 4, paragraph 3, of Regulation 3281/94, depending on the GNP per capita of the

<sup>7</sup> See annex II, part 2, of the Regulation.

countries to be graduated from specific sectors:

- (a) For countries/territories with a per capita GNP of over US\$ 6,000 in 1991 (Bahrain, Brunei Darussalam, Hong Kong, Kuwait, Libyan Arab Jamahiriya, Nauru, Oman, Qatar, Republic of Korea, Saudi Arabia, Singapore, United Arab Emirates), based on data supplied by the World Bank, the preferential margin was reduced by 50 per cent as from 1 April 1995 and abolished as from 1 January 1996;
- (b) For other countries, the preferential margin was to be reduced by 50 per cent as from 1 January 1997 and abolished as from 1 January 1998 (see Commission communication, OJ C 384, 18.12.1997, containing the list of the products and countries concerned by this abolition);
- (c) For the countries subject to the ancillary graduation clause, graduation is applied in a single stage as from 1 January 1996, whatever their GNP per capita.

For a complete list of sectors and countries referred to in articles 3 and 4, see annex II to the Regulation.

(3) Country graduation mechanism

Article 1, paragraph 5 of the Regulation provides that the most advanced beneficiary countries which meet the following criteria shall be removed from the list of beneficiary countries and territories in annex III to this Regulation:

- A per capita gross national product exceeding US\$ 8.210 for 1995 according to the most recent World Bank figures;
- A development index, calculated in accordance with the formula and figures given in part 2 of annex II, greater than -1.

These criteria apply cumulatively. The EC Council decided to withdraw the most advanced of the GSP beneficiaries, namely Hong Kong, Singapore and the Republic of Korea, from the list of preference-receiving countries, as of May 1998 (article 3 of Regulation 2623/97, OJ L 354, 30.12.1997, p.9).

#### **D. Special support arrangements for the least developed countries: the “Everything But**

The special treatment granted to least developed beneficiaries under the EC scheme has been recently improved following the approval by the EC Council of the Commission’s “Everything But Arms” (EBA) proposal. Reg. 416/2001<sup>8</sup> has amended the basic Regulation 2802/98 in several respects and entered into force on 5<sup>th</sup> March 2001.

Before the EBA amendment, according to article 6 of the Regulation, the least developed countries (LDCs), listed in annex IV, were granted duty-free access with respect of the products listed in annex I, whereas for the products listed in annex VII, the Common Customs Tariff was reduced according to the modulation mechanism provided for in article 2 (see sub-paragraph B(1) above, on depth of tariff cuts).

In the framework of the previous scheme, Council Regulation 602/98<sup>9</sup> granted least developed countries not party to the Lomé IV Convention preferences “equivalent” to those enjoyed by signatories. The 1998 extension in GSP coverage for the exclusive benefit of non-ACP LDCs brought to a situation where the access conditions for ACP LDCs were, most of the time, still more favorable than the ones for non-ACP LDCs under the GSP. In fact, all those sensitive agricultural concessions, which are granted under Lomé/Cotonou special protocols and quotas and only apply to few ACPs, had not been extended to the non-ACP LDCs.

The 2001 EBA amendment extends duty/quota-free access to all products originating in LDCs, except for arms and ammunition falling within HS Chapter 93.<sup>10</sup> The EBA coverage now includes ALL agricultural products,

<sup>8</sup> Council Regulation (EC) No 416/2001 of 28 February 2001 amending Regulation (EC) No 2820/98 of 21 December 1998 applying a multi annual scheme of generalized tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend duty-free access without any quantitative restrictions to products originating in the least developed countries (OJ L 60, 1.3.2001, p.43). See Annex II.

<sup>9</sup> See Council Regulation (EC) 602/98, OJ L 80, 18.03.1998. This Regulation was adopted by the EC Council, on the basis of a Commission communication of 16 April 1997, with a view at implementing the conclusions of the First WTO Ministerial Meeting, held in Singapore in 1996.

<sup>10</sup> It has to be noted that products of Chapter 93 are excluded from the EC GSP product coverage for all beneficiaries. See article

by adding such sensitive products as beef and other meat; dairy products; fruit and vegetables; processed fruit and vegetables; maize and other cereals; starch; oils; processed sugar products; cocoa products; pasta; and alcoholic beverages. On most of such products, the pre-EBA GSP used to provide a percentage reduction of MFN rates, which would only apply to the *ad valorem* duties, thus leaving the *specific* duties still entirely applicable. The relevant provision is contained in article 29, paragraph 4, of Regulation 2820/98, which has now been amended to allow for the EBA exemption from customs duties to apply also to the *specific* duties.<sup>11</sup> Furthermore, the EBA treatment does away with the complicated “entry price system” that used to regulate the access into the EC market of certain fruit and vegetables, such as cucumbers and courgettes).

Under EBA, only the three most sensitive agricultural products are not subject to immediate liberalization:

- **Fresh bananas (CN code 0803 0019):** EBA provides for full liberalization between 1 January 2002 and 1 January 2006, by reducing the full EC tariff by 20% every year.
- **Rice (HS 1006):** Customs duties on rice between 1 September 2006 and 1 September 2009, by gradually reducing the full EU tariff to zero. During the interim period, in order to provide effective market access, LDC rice will be allowed to enter the EC market duty-free within the limits of a tariff quota. The initial quantities of this quota are based on best LDC export levels to the EU in the past years, plus 15%. The quota will grow by 15% every year, from 2517 tons (husked-rice equivalent) in 2001/2002 to 6696 tons in 2008/2009 (marketing year starts in September and finishes in August of the following year).
- **Sugar (HS 1701):** Full liberalisation will be phased in between 1 July 2006 and 1 July 2009 by gradually reducing the full EU tariff to zero. In the meantime, as for rice, LDC raw sugar can come in duty free within the limits of a tariff quota, which will grow from 74,185 tons (white-sugar equivalent) in 2001/2002 to 197,355 tons in 2008/2009 (July to June marketing year). Imports of sugar under the ACP-EC Sugar Protocol shall be excluded from the above calculations so as to uphold the viability of this protocol.

**Tariff quotas for rice and raw sugar from LDCs**

	2001-2002	2002-2003	2003- 2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
<b>Products</b>	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"
<b>Rice (1)</b>	2,517	2,895	3,329	3,829	4,403	5,063	5,823	6,696
<b>Sugar (2)</b>	74,185	85,313	98,110	112,827	129,751	149,213	171,595	197,335

(1) marketing years: September 2001 to September 2009  
(2) marketing years: July 2001 to July 2009

Imports of rice, bananas and sugar from LDCs will be monitored by the Commission, in cooperation with Member States. Appropriate measures for the suspension of preferences will be taken by the Commission upon finding of sufficient evidence of any relevant circumstances.<sup>12</sup>

Reg. 416/2001 also contains an annex that is meant to replace Part IV of Annex VII to Regulation 2820/98, on non-sensitive products. The amended Annex VII to the basic GSP regulation is now only applicable in the context of the special arrangement supporting measures to combat drugs (special additional preferences for ANDEAN and CACM countries, see next paragraph).

Taking into account that under the Cotonou Agreement products covered by the CAP still face customs duties, the EBA amendment has made the EC GSP for LDCs a more favorable scheme in terms of tariff treatment and product coverage than the preferential trade arrangement under Cotonou.

In order to protect Community interests from risks of fraud and failure to comply with origin requirements, the EBA amendment has strengthened existing safeguard measures, by providing for tariff preferences to be temporarily suspended “in cases of fraud, failure to adhere to origin rules and/or huge increases in imports into

1, para.2 of the Regulation.

<sup>11</sup> See article 6 of Regulation 416/2001, amending article 29, paragraph 4, of Regulation 2820/98.

<sup>12</sup> See article 2 of Regulation 416/2001, amending article 6 of Regulation 2820/98.

the Community beyond the usual output or export capacity of the LDCs concerned".

EBA does not include any amendment to existing EC preferential rules of origin applicable to GSP imports, as contained in Reg. 1602/2000<sup>13</sup>. The Commission stressed that there was no need to tighten origin requirements, since these already provide for all instruments to enforce the rules and prevent distortions of trade. Furthermore, it was stated by the Commission, in the draft EBA Regulation, that the establishment of rules of origin specifically for LDCs would be inconsistent with the EC efforts of harmonizing and simplifying the various sets of rules of origin in force under the different trade arrangements entered into by the Community.

An important implication for least developed countries deriving from the future implementation of the EBA initiative is linked to the different cumulation systems available under the GSP and under the Cotonou arrangement. On the one hand, if an ACP LDC desires to take advantage of the EBA duty/quota-free treatment, it will have to do so as a GSP beneficiary and thus it will lose the opportunity of fully cumulating with its ACP partners - an opportunity that is only available as a party to the Cotonou Agreement. On the other hand, if an ACP LDC wants to take advantage of the more favorable Cotonou cumulation system, it will have to face the Cotonou customs duties and quantitative limitations where applicable.

Along the same line of reasoning, LDCs will have to bear in mind that, being the EBA initiative an integral part of the EC GSP scheme, such duty/quota-free treatment will be subject to all the disciplines and various limitations of such scheme, such as the unilateral and unbound character of the GSP, the possibility of temporary withdrawal of the preferences (article 22 of the Regulation, especially reinforced by the EBA proposal itself) and its rules of origin.

#### **E. Special arrangements supporting measures to combat drugs**

According to article 7 of the Regulation, for the countries listed in annex V (Andean Group: Bolivia, Colombia, Ecuador, Peru and Venezuela; and Central American Common Market: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama), which are undertaking effective programs to combat drug production and trafficking, the Common Customs Tariff is reduced in its entirety on the industrial products listed in annex I. With respect to the same countries, duty-free entry is also granted to the agricultural products listed in annex VII. The granting of these special preferences is without prejudice to the procedure laid down in article 31, paragraph 3, of the Regulation.

Article 31, paragraph 3, states that the Generalized Preferences Committee shall examine, on the basis of an annual report from the Commission, the effects of the special arrangements with regard to drugs, including the progress made by the countries concerned in the fight against drugs. If the Committee considers the progress insufficient, it shall also examine any measures which the Commission is considering taking. After consultations with the country concerned, the special support arrangements under article 7 may be suspended in whole or in part.

#### **F. Special incentive arrangements**

Title II of the Regulation (articles 8 to 21) provides for the special incentive arrangements concerning labor rights and environmental protection. These special incentive arrangements were first introduced in 1998, and are now renewed according to the following terms and conditions (article 8).

The special incentives operate on the basis of an additional preferential margin, which is granted to beneficiary countries that comply with certain requirements related to labor standards and the environment. This special treatment is available to beneficiary countries even in sectors where they may be subject to the graduation mechanism, but not in those subject to the clause in article 4, paragraph 1 (ancillary graduation clause), as these sectors are excluded for reasons of competitive capacity irrespective of the level of development of the country concerned (article 10, paragraph 4).

More specifically, the incentives for labor rights may be granted only to countries which request them in writing and provide proof that they have adopted and applied in their national legislation the substance of the standards elaborated by the International Labor Organization (ILO) Conventions Nos 87 and 98 concerning the

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<sup>13</sup> OJ L 188, 26.07.2000

application of the principles of the right to organize and bargain collectively, and No. 138, concerning the minimum-age for admission to employment.

The incentives for environmental protection apply only to the products originating in the tropical forest listed in annex VIII (article 9), and may be granted only to countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International Tropical Timber Organization (ITTO).

Requests for application of the incentive arrangements are subject to a detailed procedure, which is analyzed in the following sub-paragraphs.

(1) Common provisions

According to article 10, paragraph 1, of the Regulation, the preferential duty applying to agricultural products of Chapters 1 to 24, listed in annex I, which comply with the above-mentioned social and environmental standards, are reduced by an amount equal to:

- 10 per cent of the Common Customs Tariff duty applicable to the products listed in part 1 of annex I to the Regulation (very sensitive products);
- 20 per cent of the Common Customs Tariff duty applicable to the products listed in part 2 of annex I to the Regulation (sensitive products);
- 35 per cent of the Common Customs Tariff duty applicable to the products listed in part 3 of annex I to the Regulation (semi-sensitive products).

Paragraph 2 of article 10 provides that the preferential duty applying to the industrial products of Chapters 25 to 97, excluding Chapter 93, which are listed in annex I to the Regulation, and which comply with the above-mentioned social and environmental standards, is reduced by an amount equal to:

- 15 per cent of the Common Customs Tariff duty applicable to the products listed in part 1 of annex I to the Regulation (very sensitive products);
- 25 per cent of the Common Customs Tariff duty applicable to the products listed in part 2 of annex I to the Regulation (sensitive products);
- 35 per cent of the Common Customs Tariff duty applicable to the products listed in part 3 of annex I to the Regulation (semi-sensitive products).

With respect to countries/sectors subject to the graduation mechanism (article 3, paragraph 1), which nevertheless comply with the conditions for the granting of the special incentive arrangements, the duty applying to the graduated agricultural and industrial products is reduced by an amount which is equal, respectively, to 15 per cent and 25 per cent of the Common Customs Tariff duty applicable to the products in question (paragraphs 3(a) and 3(b) of article 10).

The application of the special incentive arrangements must not result in a more favorable treatment than that applied under article 7 for the products listed in annex VII to the Regulation (see paragraph E above, on special arrangements supporting measures to combat drugs) (article 10, paragraph 5).

(2) Procedure for granting the special incentive arrangements concerning labor rights

According to article 11, in order to take advantage of the special arrangements for their originating products, as specified in article 10, beneficiary countries' authorities have to apply to the EC Commission in writing, giving details of:

- their domestic legislation incorporating the substance of the standards laid down in ILO Conventions Nos 87, 98 and 138; the full text of such legislation must be attached, together with an official translation into one of the official languages of the Community;
- the measures taken to implement and monitor these provisions effectively, any sectoral restrictions on their application, any breaches observed and a breakdown of such breaches by production sector;
- a commitment by the Government of the country in question to take full responsibility for monitoring the

application of the special arrangements and the relevant administrative cooperation procedures.

Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 12, paragraph 2).

The Commission shall examine the requests submitted by the beneficiary countries and, depending on their content, may (article 12):

- put any further questions which it considers relevant;
- seek whatever information it considers necessary;
- check this information, where appropriate, with any of the interested parties that may have taken part to the procedure;
- carry out check in requesting beneficiary countries to verify all or part of the information gathered.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission shall complete this examination within a period of one year starting from the date of receipt of the request. The deadline may be extended if necessary.

After consulting the Generalized Preferences Committee (created by article 17 of Regulation 3281/94; see also article 31 of the Regulation), the Commission shall decide (article 14, paragraphs 1 and 2):

- either to grant the special incentive arrangements to products originating in the requesting country, on condition that the monitoring and administrative cooperation arrangements defined in articles 14 and 15 of the Regulation are observed; or
- not to grant the special incentive arrangements to that country or to grant them only to certain sectors, if it considers respectively that the requesting country's legislation does not satisfy the required conditions, or that these conditions are effectively satisfied only in those sectors .

Applicant countries are notified by the Commission of the decisions taken and of the date in which they entry into force. If the Commission decides not to grant the special incentives arrangements to a country or to exclude some sectors, the notification must explain the reasons for its decision, if so requested by the applicant country.

The Republic of Moldova is first beneficiary country that has been granted the benefit of the special incentive arrangements concerning labour rights referred to in Article 11 of the Regulation.<sup>14</sup>

(3) *Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labor rights*

Products entitled to the special incentive arrangements are admitted under the arrangements contained in article 10 from the date of entry into force of the Commission's decision and on presentation of a statement by the beneficiary's competent authorities, duly identified during appraisal of the request, certifying that the products in question and their components have been manufactured in that country, or in a country entitled to regional cumulation (see article 72 of the European Community Customs Code, and Part II of this handbook on the EC GSP rules of origin).

The statement must take the following form, as appropriate: "ILO Conventions No 87, No 98, No 138 - Title II of Regulation (EC) No 2820/98", and must be entered in box 4 of the certificate of origin Form A or on the invoice declaration (see Part II, paragraph D on documentary evidence, of this handbook). The statement must be validated by a stamp of the competent beneficiary country authorities (article 14, paragraph 2). In the case of the products referred to in article 3 (graduation mechanism - see sub-paragraph (1) above), the documentary evidence is only valid in respect of the special incentive arrangements and not for any other preferential treatment.

For further provisions on the monitoring procedure and administrative cooperation methods for the special

<sup>14</sup>

See Commission Regulation (EC) No. 1649/2000 of 25 July 2000 (L189, 27.07.2000, p.13). See Annex VI to this Handbook.

incentive arrangements concerning labor rights, see article 15 of the Regulation (annex I to this handbook).

(4) Procedure for granting the special incentive arrangements concerning environmental protection

The same duty reductions specified in article 10 above apply to the products originating in tropical forest listed in annex VIII to the Regulation, on condition that the authorities of the concerned beneficiary countries have applied to the Commission in writing, giving details of (article 16, paragraph 1):

- their domestic legislation incorporating the substance of the ITTO standards; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,
- the measures taken to implement that legislation,
- their commitment to maintain that legislation and the implementing measures.

Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 16, paragraph 2).

The Commission shall examine the requests submitted by the beneficiary countries and, depending on their content, may (article 17):

- put any further questions which it considers relevant;
- seek whatever information it considers necessary;
- check this information, where appropriate, with any of the interested parties that may have taken part to the procedure;
- carry out check in requesting beneficiary countries to verify all or part of the information gathered.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission shall complete this examination within a period of one year starting from the date of receipt of the request. The deadline may be extended if necessary.

After consulting the Generalized Preferences Committee, the Commission shall decide (article 18, paragraph 1):

- either to grant the special incentive arrangements to products originating in the requesting country; or
- not to grant the special incentive arrangements to that country, if it considers respectively that the requesting country's legislation is not sufficient to ensure effective application of the substance of the ITTO standards.

Applicant countries are notified by the Commission of the decisions taken and of the date in which they entry into force. If the Commission decides not to grant the special incentives arrangements to a country or to exclude some sectors, the notification must explain the reasons for its decision.

(6) Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning environmental protection

The certificate of origin Form A, or the invoice declaration, issued for products referred to in article 10, must bear the following endorsement, as appropriate: "Environmental clause - Title II of Regulation (EC) No 2820/98".

In the case of the products referred to in article 3 (graduation mechanism - see sub-paragraph (1) above), the documentary evidence is only valid in respect of the special incentive arrangements and not for any other preferential treatment (article 19).

(7) Other common provisions

A country's entitlement to the special incentive arrangements may be temporarily withdrawn, in whole or in part, if there is sufficient evidence that that country has not fulfilled its obligations under articles 11 to 16, and without prejudice to the application of the general temporary withdrawal clause in article 22 (see next paragraph G).

Finally, for the highly sensitive products referred to in part 1 of annex I to the Regulation, the reduction in duty resulting from the granting of the special incentive arrangements should not exceed 40 per cent (article 21).

### **G. Temporary withdrawal of the EC GSP scheme**

According to article 22 of the Regulation, GSP treatment may at any time be temporarily withdrawn in whole or in part, in the following circumstances:

- (a) Practice of any form of slavery and forced labor as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and International Labor Organization Conventions Nos. 29 and 105;
- (b) Export of goods made by prison labor;
- (c) Manifest shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors) or failure to comply with international conventions on money laundering;
- (d) Fraud or failure to provide administrative cooperation as required for the verification of certificates of origin Form A;
- (e) Manifest cases of unfair trading practices on the part of a beneficiary country. The withdrawal shall be in full compliance with the WTO rules;
- (f) Manifest cases of infringement of the objectives of the international conventions such as NAFO, NEAFC, ICCAT and NASCO<sup>15</sup> concerning the conservation and management of fishery resources.

The EBA amendment has added to the reasons for possible withdrawal under (d) "massive increases in imports into the Community of products originating in ... [LDCs beneficiaries] ... in relation to their usual levels of

Temporary withdrawal is not automatic, but follows the procedural requirements laid down in articles 23 to 26. The procedure may be initiated by EC Commission, as regards the circumstances under sub-paragraphs (d) and (f) above, and by a member State, or by any natural or legal person or association not endowed with legal personality, which can show an interest in the withdrawal, as regards sub-paragraphs (a) to (f) above (article 23, paragraph 1). Once the procedure has been initiated, consultations between the Commission and the member States take place within eight working days in the Generalized Preferences Committee. The consultations will be concerned, *inter alia*, with analysis of the circumstances referred to in article 22 and the measures to be taken.

According to article 24, if the Commission finds that there is sufficient evidence to establish that a beneficiary country meets the conditions laid down in sub-paragraph (d), it may take action against that country to suspend in whole or in part the granting of generalized tariff preferences for a period of three months, renewable only once, provided that it has first:

- informed the Generalized Preferences Committee of its intentions;
- called on the member States to take such precautionary measures as are necessary in order to safeguard the Community's financial interests;
- published a notice on the *Official Journal of the European Communities* stating that there are grounds for reasonable doubts about the application of the preferential arrangements by the beneficiary country concerned, which may call into question its right to continue enjoying the benefits granted by the Regulation.

On conclusion of the period of suspension, the Commission may decide either to:

- terminate the provisional suspension measure following consultations with the Generalized Preferences

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<sup>15</sup> NAFO: North West Atlantic Fisheries Organization; NEAFC: North East Atlantic Fisheries Commission; ICCAT: International Commission for the Conservation of Atlantic Tunas; NASCO: North Atlantic Salmon Conservation Organization.



Committee; or

- initiate the consultations referred to in article 32, paragraph 2, with a view to temporary withdrawal of GSP entitlement. Pending the outcome of such consultations and of any investigation initiated pursuant article 25, the Commission may decide to extend the suspension measure.

If the Commission finds, following the consultations under article 23, that there is sufficient evidence to justify the initiation of an investigation, it shall (article 25, paragraph 1):

- (a) announce the initiation of the investigation on the *Official Journal of the European Communities* and notify the country concerned;
- (b) commence the investigation, lasting up to one year, in cooperation with the member States and in consultation with the Generalized Preferences Committee. The duration of the investigation may be extended if necessary.

During the investigation, the Commission may (article 25, paragraphs 2 and 4):

- seek all information it considers necessary
- verify the information with economic operators and the competent authorities of the beneficiary country concerned;
- hear interested parties.

When the investigation is complete, the Commission reports the findings to the Generalized Preferences Committee. If the Commission considers temporary withdrawal unnecessary, it publishes a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and its conclusions. If, on the contrary, the Commission considers temporary withdrawal to be necessary, it submits an appropriate proposal to the Council, which will decide within 30 days on it by qualified majority (article 26).

Council Regulation 552/97 of 24 March 1997, which provided for the temporary withdrawal of access to generalized tariff preferences in respect of the Union of Myanmar on account of the use of forced labor there, is still applicable under the new scheme (article 34, paragraph 4, of the Regulation).

## **H. Anti-dumping clause**

Article 27 of the Regulation provides that products which are subject to anti-dumping or anti-subsidy measures (see Regulations 384/96 and 2026/97 as amended)<sup>16</sup> are normally granted tariff preferences under the Regulation, unless it can be shown that those measures were based on injury caused and on prices which did not reflect the preferential tariff arrangements granted to the country concerned. To this end, the Commission publishes in the *Official Journal of the European Communities* a list of products and countries to which preference is not granted.

## **J. Safeguards**

In the EC GSP scheme there are two general safeguard clauses. The first safeguard clause provides that MFN duties on a particular product may be reintroduced at any time at the request of a member State or on the Commission's own initiative, if a product originating in one of the countries or territories listed in annex III (normal developing countries) is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products (article 28, paragraph 1, of the Regulations). In particular, following the EBA amendment, given the high sensitivity of bananas, rice and sugar, should imports of these products cause serious disturbance to the Community markets and their regulatory mechanisms, the GSP treatment may be suspended in accordance with the procedure set out below (new paragraph 2 of article 28).<sup>17</sup>

The Commission may thus open of an investigation. In examining the possible existence of serious

<sup>16</sup> OJ L 56, 6.3.96, p.1, [Regulation as last amended by regulation (EC) No 905/98, OJ L 128, 30.4.98], and OJ L 288, 21.10.978, p.1.

<sup>17</sup> See article 5 of Regulation 416/2001, amending article 28 of Regulation 2820/1998.

difficulties, the Commission takes into account, *inter alia*, the following factors, which are listed in annex VI, where the information is available:

- reduction in the market share of Community producers;
- reduction in their production;
- increase in their stocks;
- closure of their production capacity;
- bankruptcies;
- low profitability;
- low rate of capacity utilization;
- employment;
- trade;
- prices.

The decision is taken within 30 working days of consulting the Generalized Preferences Committee. The beneficiary countries concerned are notified of the decision before the measures become effective. In exceptional circumstances (article 28, paragraph 6), the Commission may implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1 to deal with the situation.

This safeguard clause does not affect the application of safeguard clauses adopted as part of the common agricultural policy under article 43 of the Treaty of Rome, or as part of the common commercial policy under article 113 of the same Treaty, or any other safeguard clauses which may be applied.

## Part 2: RULES OF ORIGIN UNDER THE EC GSP SCHEME

### A. Preamble

If preferential trade arrangements are to be granted goods produced or grown in a developing country, it has to be possible to determine which goods or products are really produced in the beneficiary country. The rules of origin exist to identify the goods produced in the beneficiary country and to ensure that the benefits provided through the preferential trade arrangements are confined to those products originating in the beneficiary country. One of the main purposes of the rules of origin is to ensure that goods produced in other countries and simply trans-shipped or given minimal processing in a beneficiary country do not benefit from trade preferences. However, the role of the rules of origin in international trade is not limited to preferential trade agreements. In fact, the notion of the origin of goods is an essential instrument in the implementation of any commercial policy, ranging from the negotiation of a free-trade area or the constitution of a regional economic grouping to the application of an anti-dumping duty or the issuance of an import license.

The rules of origin in relation to the GSP are contained in Commission Regulation No. 2454/93 of 2 July 1993, which lays down provisions for the implementation of Council Regulation No. 2913/92 establishing the European Community Custom Code (hereinafter ECCC), as last modified by Commission Regulation No. 1602/2000 (see annex II to this Handbook).

Goods shipped to the EC market must comply with the rules of origin requirements if they are to benefit from the preferential tariff treatment provided under the GSP scheme. Goods not complying with the rules of origin requirements will be denied preferential treatment and normal duty will apply to the goods. The EC rules of origin, like other GSP schemes, comprise three elements:

- a) Origin criteria;
- b) Direct consignment conditions;
- c) Documentary evidence.

### B. Origin criteria

The origin criteria are at the core of the rules of origin. They determine how and when a product can be considered as originating in a GSP beneficiary country. Under the GSP, the origin criteria are defined as follows: a product shall be considered as originating in a beneficiary country if it has been either wholly obtained or undergone sufficient working or processing in that country (article 67 of the ECCC).

#### (1) Products wholly obtained

Article 68 of the ECCC lays down a list of products considered to be wholly obtained. Products fall into this category by virtue of the total absence of imported input in their production. The following are considered to be wholly obtained in a country:

- (1) Mineral products extracted from its soil or from its seabed;
- (2) Vegetable products harvested there;
- (3) Live animals born and raised there;
- (4) Products obtained there from live animals;
- (5) Products obtained by hunting or fishing conducted there;
- (6) Products of sea fishing and other products taken from the sea by their vessels;<sup>18</sup>

<sup>18</sup> The terms "their vessels" and "their factory ships" (see (f) and (g) above) only refer to vessels and factory ships which are registered or recorded in the beneficiary country or in a member State, which sail under the flag of a beneficiary country or of a member State or which are owned to the extent of at least 50 per cent by nationals of the beneficiary country or of a member State or by a company having its head office in the country or in one of the member States; of which the manager(s), chairman of the board and the majority of the members of such boards are nationals of that beneficiary country or of the member State and of which, in the case of companies, at least half the capital belongs to that beneficiary country or one of the member States or to public bodies or

- (7) Products made on board their factory ships exclusively from products referred to in (f);
- (8) Used articles collected there fit only for the recovery of raw materials;
- (9) Waste and scrap resulting from manufacturing operations conducted there;
- (10) Products extracted from the sea-bed or below the sea-bed which is situated outside its territorial waters, provided that it has exclusive exploitation rights;
- (11) Products produced there exclusively from products specified in (a) to (j).

(2) Products which are manufactured wholly or partly from imported materials, parts or components

As mentioned above, a product is considered to be wholly obtained in a beneficiary country when it does not contain any imported input. When imported inputs are used in the manufacturing process of a finished product, the ECCC, requires that these non-originating materials be sufficiently worked or processed. In particular, article 69, paragraph 1, as last amended by Regulation 1602/2000 (see annex II), of the ECCC specifies what is considered sufficient working or processing as follows:

“(...) products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 (*the new Single List*) are fulfilled.”<sup>19</sup>

The new EC preferential rules of origin are laid down in the new and more comprehensive Single List which contains the applicable requirements for origin determination. Thus, in the current scheme, the only general rule to be followed in order to determine the origin of a product is to establish the HS tariff classification of the product and check if the conditions laid down in the Single List for that specific product are fulfilled.

A derogation from article 69 provides that the total value of the non-originating materials used in the manufacture of a given product shall not exceed 5 per cent of the ex-works price of the product, subject to certain conditions (article 71, paragraph 1, of the ECCC)<sup>20</sup>.

**Example 1.**

Let us suppose that a producer in a beneficiary country manufactures a chair from imported sawnwood. The chair cannot be considered as wholly obtained in one country because the producer has used imported sawnwood. Therefore, it is essential to know if the sawnwood (the imported material) can be considered to have undergone “sufficient working or processing” according to the conditions laid down in the Single List.

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nationals of that beneficiary country or of the member States; of which the master and officers are nationals of the beneficiary country or one of the member States; and of which at least 75 per cent of the crew are nationals of the beneficiary country or of a member State (article 68, paragraph 2, of the ECCC).

<sup>19</sup> As a result of the latest amendments introduced by Regulation 46/99 and reported in Regulation 1602/2000, with a view at harmonizing the EC preferential rules of origin, a new Single List should be gradually substituted for the lists of working and processing which are currently annexed to the Protocols on rules of origin provided for each of the preferential agreements signed by the Community. The new List has replaced annex 15 of the ECCC, and thus constitutes the basic reference for the application of the EC GSP rules of origin.

<sup>20</sup> Paragraph 1, second subparagraph, of article 71 of the ECCC, as contained in Regulation 1602/2000, states that “where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of” the first subparagraph.

Table 6

HS HEADING NO	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex Chapter 94	Furniture; (etc.)	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

The final product, a chair is classified under heading 9403 of the HS at the four-digit-level. As shown by the above excerpt, in the case of goods falling in HS Chapter 94, the Single List provides for two alternative origin criteria:

- I. "Change of tariff heading" (CTH) rule; and
- II. Percentage criterion.

Thus, the chair would be entitled to GSP treatment under one of the two following conditions:

- I. The non-originating material, sawnwood, must be classified in an HS heading which differs from the heading where the final product is classified (CTH rule). Given that the sawnwood is classified in HS heading 4407, which is different from the one where the chair is classified, we can determine that the sawnwood has been "sufficiently worked or processed" and that the chair qualifies as an originating product.
- II. The value of imported inputs must not exceed 40 percent of the value of the finished product. In order to fulfil this condition, it is necessary to calculate the amount of non-originating sawnwood incorporated in the final product, the chair. In order to do this, the exporter must take into account the following:
  - The term "value" in the Single List means the customs value<sup>21</sup> at the time of the importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price for the materials in the territory concerned;
  - The term "ex-works price" in the single list means the price paid for the product obtained to the manufacturer within whose enterprise the final working or processing is carried out: this price includes the value of all materials used in manufacture, minus any internal taxes which are, or may be, payable when the product obtained is exported.

### **Example 2.**

For most articles of apparel and clothing accessories that are not knitted nor crocheted, classified in HS Chapter 62, the Single List requires manufacture from yarn; this means that the use of imported fabric would not confer origin.

### **Example 3.**

For articles of plastic under HS heading Nos. 3922 - 3926, the Single List requires that the value of all non-originating inputs used in their manufacture should not exceed 50 per cent of the ex-works price of the product.

#### **(3) Insufficient working or processing**

In some cases, insufficient working and processing may result in a change of tariff heading and the final product is not considered as originating in the country in question. The ECCC provides the following list of what would be considered insufficient working or processing (article 70):

1. Operations to ensure the preservation of products in good condition during transport and storage

<sup>21</sup> Customs value is defined as the customs value determined in accordance with the 1994 Agreement on Implementation of Article VII of GATT (WTO Agreement on Customs Valuation).

(ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and similar operations);

2. Simple operations consisting of the removal of dust, sifting or screening, sorting, classifying or matching (including the making-up of sets of articles, washing, painting, cutting-up);
3. Changing the packaging and the breaking-up and assembly of consignments, placing in bottles, flasks, bags, cases or boxes, fixing on cards, boards or other things, and all other simple packaging operations;
4. Affixing marks, labels and other similar distinguishing signs on products or their packaging;
5. Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down by the Regulation to enable them to be considered as originating products;
6. Simple assembly of parts of products to constitute a complete product;
7. A combination of two or more operations specified in subparagraphs (a)-(f);
8. Slaughter of animals.

*(4) Cumulative origin - regional cumulation (articles 72, 72a and 72b of the ECCC)*

The GSP rules of origin are, in principle, based on the concept of single country origin, that is, the origin requirements must be fully complied with in one exporting preference-receiving country, which must also be the country of manufacture of the finished products concerned. Under the schemes of some preference-giving countries, this rule has been liberalized so as to permit imported inputs from other beneficiary countries to be regarded as local content, thus easing compliance with the rules of origin requirements.

Under the EC GSP scheme, partial cumulation is permitted (subject to certain conditions) on a regional basis.

Four regional economic groupings of preference-receiving countries are permitted to utilize the EC regional cumulation system, namely the Association of South-East Asian Nations (ASEAN: Brunei Darussalam, Indonesia, Laos, Malaysia, the Philippines, Singapore, Vietnam and Thailand), the Central American Common Market (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua), the Andean Group (Bolivia, Colombia, Ecuador, Peru and Venezuela) and the South Asian Association for Regional Cooperation (SAARC: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka)<sup>22</sup>.

The withdrawal of one country or territory from the list of the countries and territories benefiting from generalized preferences by virtue of the criteria referred to in article 5 of the Regulation (on the country graduation mechanism) does not affect the possibility of using products originating in that country under the regional cumulation rules. This possibility is subject to the following conditions (see Council Regulation 2623/97, OJ L 354, 30.12.1997, p.9):

1. The country in question must have been a member of the regional grouping since the multi annual system of preferences applicable to the product concerned entered into force; and
2. It is not considered to be the country of origin of the final product within the meaning of article 72a of the ECCC.

Under the EC rules for partial and regional cumulation, materials or parts imported by a member country of one of these three groupings from another member country of the same grouping for further manufacture are considered as originating products of the country of manufacture and not as third-country inputs, provided that the materials or parts are already "originating products" of the exporting member country of the grouping. Originating products are those that have acquired origin by fulfilling the individual origin requirements under the basic EC rules of origin for GSP purposes.

Paragraph 1 of article 72a lays down the rules according to which the country of origin of the final product shall be determined:

"When goods originating in a country which is a member of a regional group are worked or

<sup>22</sup>

The addition of the SAARC in the list of regional grouping benefiting from the cumulation provisions was introduced by Regulation 1602/2000.

processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out provided that:

- (i) the value-added<sup>23</sup> there is greater than the highest customs value of the products used originating in any of the other countries of the regional group, and;
- (ii) the working or processing carried out there exceeds that set out in article 70 (insufficient working or processing) and, in the case of textile products, also those operations referred to at annex 16 (of the ECCC)."

When the above-mentioned conditions are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group (article 72a, paragraph 2).

#### **Example 4.**

The Single List requires cotton jackets (HS heading 6203) to be produced from originating yarn. With regional cumulation, however, preference-receiving country A may utilize imported fabrics from country B (note that these fabrics must already have acquired originating status in country B), which is a member of the same regional grouping, and the finished jacket will be considered as an originating product. This is because the imported fabric, which, again, must already have come from an originating producer in the same grouping, is counted under the cumulation rules as a domestic input and not as an imported input.

#### **Example 5.**

The Single List requires that cars classified under HS heading 8702 must not incorporate more than 40 per cent of imported inputs. A car manufactured in Malaysia, for example, may incorporate the following inputs (all prices are in US\$):

Inputs originating in Singapore <sup>24</sup>	1,400
Inputs originating in Thailand	4,500
Inputs originating in Japan	1,500
Value added in Malaysia (local content, labor costs, profits)	2,600
<b>Total (ex-works price)</b>	<b>10,000</b>

According to the partial cumulation provision of the ECCC, in order to calculate the percentage of imported inputs, the materials imported from Singapore and Thailand will not be taken into account if they already originate in these countries. Materials originating in other ASEAN member countries will not be considered as imported inputs. Therefore, only the components imported from elsewhere (in this hypothetical case, Japan, which is not an ASEAN member country) are to be considered as imported inputs. As the amount of the inputs from Japan is US\$ 1,500, equal to 15 per cent of the export price, and as this is less than the 40 per cent limit, the car will be considered as originating in Thailand and will be entitled to GSP treatment.

Proof of the originating status of goods exported from a country belonging to a regional group to another country of the same group for further working or processing, or for re-exportation without further operations, shall be established by the certificate of origin Form A issued by the first country (article 72a, paragraph 4). On the basis of this certificate, a further certificate of origin Form A or invoice declaration made out in that country will establish proof of the originating status of the goods re-exported to the EC from a country belonging to a regional group (article 72a, paragraph 5).

<sup>23</sup> Value-added means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

<sup>24</sup> Note that Singapore has been withdrawn from the list of beneficiary countries in application of the country graduation mechanism under article 5 of the Regulation (see above paragraph B.3 of the Explanatory Notes), but its inputs may still be used in application of the regional cumulation rules.

**Example 6.**

An exporter in country C wishes to export a finished product which contains imported inputs originating in countries A and B of the same regional grouping. The exporter will have to submit to the competent authority two certificates of origin Form A relating to the inputs originating in country A and country B, respectively, and issued by the competent authorities in each of these countries. On the basis of these two certificates, the competent authority in country C will then issue the final certificate of origin Form A relating to the finished product to be exported.

*(5) Donor country content and cumulation with Norway and Switzerland*

Article 67, paragraph 2, of the ECCC provides that products originating in the European Community which are subject to sufficient working or processing in a beneficiary country are to be considered as originating in that beneficiary country. This provision further expands the cumulation options by allowing the use of inputs or intermediate products which have already acquired originating status in the EC.

Proof of originating status of Community products has to be provided in accordance with article 90b either by production of a EUR.1 movement certificate or by an invoice declaration. The ECCC provisions concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

By virtue of paragraph 4 of article 67, the "donor country content" rules are also extended to products originating in Norway and Switzerland, insofar as these countries grant generalized preferences and apply a definition of the concept of origin corresponding to that set out in the EC scheme.

When the competent authorities of a beneficiary country are requested to issue a certificate of origin Form A for products manufactured with materials originating in the Community, Norway or Switzerland, they shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration (article 91, paragraph 1).

Box 4 on the certificates of origin Form A issued in the cases set out in paragraph 1 of article 91 shall contain the endorsement "Cumul CE", "Cumul Norvège", "Cumul Suisse" (in French) or "EC cumulation", "Norway cumulation", "Switzerland cumulation" (in English) (article 91, paragraph 2).

On the basis of three recent bilateral agreements<sup>25</sup>, that entered into force on 1 April 2001, the Community, Switzerland and Norway recognize that they apply similar rules of origin for GSP purposes and that materials originating in the EC, Switzerland or Norway (in terms of the GSP origin requirements), which, in a beneficiary country, are processed and incorporated into a product originating in a beneficiary country, shall be considered as originating in that beneficiary country when the final product is exported to the Community, Switzerland or Norway.

The customs authorities of the Community, Switzerland and Norway have undertaken to provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred in the subparagraphs above.

These provisions shall not apply to products of HS Chapters 1 to 24.

*(6) Derogations*

Article 76 of the ECCC provides that there may be derogations from the provisions on rules of origin in the EC GSP scheme in favor of the LDCs when the development of existing industries or creation of new industries justifies them. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request. The following, in particular, shall be taken into account when the request is considered:

1. Cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to

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<sup>25</sup>

Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement) (OJ L 38, 8.2.2001, p.25).



cases where this could lead to cessation of these activities;

2. Specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by rules of origin and where a derogation favoring the realization of the investment program would enable these rules to be satisfied in stages;
3. The economic and social impact of the decision to be taken, especially in respect of employment.

In order to facilitate consideration of the request for derogation, the country making the request shall furnish the fullest possible information in support of its request, covering the points listed below:

- Description of the finished product;
- Nature and quantity of the products processed;
- Manufacturing process;
- Value added;
- Number of employees in the company concerned;
- Anticipated volume of exports to the Community;
- Reasons for the duration requested;
- Other observations.

The same rules apply to any request for an extension.

In 1997 the Community granted a waiver from the definition of the concept of originating products for certain exports of textiles in order to take account of the special situation of four LDCs: the Lao People's Democratic Republic, Cambodia, Nepal (see Commission Regulations Nos. 1713, 1714 and 1715/97 of 3 September 1997, OJ No. L 242 of 4.9.1997) and Bangladesh (see Commission Regulation No 2260/97 of 13 November 1997, OJ No. L 311 of 14.11.1997). These derogations expired on 31 December 1998.

The Lao People's Democratic Republic, Cambodia and Nepal requested and obtained extensions in both 1999 and 2000. The relevant provisions are contained in Regulations Nos. 1613, 1614 and 1615/2000 of 25 July 2000<sup>26</sup> for Laos, Cambodia and Nepal respectively.

The products, listed in the annexes attached to the above-mentioned Regulations, which are manufactured in these three Asian LDCs from woven fabric (woven items) or yarn (knitted items) imported into those countries and originating in a country belonging to the South Asian Association for Regional Cooperation (SAARC), ASEAN (except Myanmar) or an ACP country, shall be deemed to originate in Laos, Cambodia or Nepal (article 1, paragraph 1). The derogation shall only apply to products imported into the Community from Laos, Cambodia and Nepal during a the period from 15 July 2000 to 31 December 2001 (when Regulation 2820/98 expires), up to the annual quantities listed in the attached annexes against each product. Article 4 provides for the possibility of extending application of the derogation beyond the quantities indicated, when drawings account for 80% of such quantities.

The practical effects of the derogation in favor of LDCs are threefold: (1) to simplify the origin criterion applicable to apparel products (single-stage instead of double-stage transformation); (2) to make sure that the LDC beneficiary actually retains the origin of the apparel products exported to the Community (by waiving the application of the rule on allocation of origin in the context of the partial, regional cumulation system), and; (3) to extend the geographical coverage of the regional cumulation facility so as to facilitate their sourcing of input, otherwise limited to the regional grouping to which the exporting LDC beneficiary belongs.

### **C. Direct consignment conditions**

The second part of the rules of origin relates to the modalities of transport of goods from the preference-receiving country to the EC market. Once the goods in question have complied with the origin criteria, the

<sup>26</sup> OJ L 185, of 25.7.2000 (see Annex V to this Handbook).

exporter has to make sure that the shipment of his products follows the provision laid down in the ECCC. This requirement aims to ensure that goods shipped from a beneficiary country will be the same goods as those presented at the port of entry into the EC and that they have not been manipulated or further processed in third countries during shipment. As a general rule, article 78 of the ECCC requires that a product must be transported directly. According to the same article, the following shall be considered as transported directly from the beneficiary country to the Community or from the Community to the beneficiary country:

1. Products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applicable;
2. Products constituting one single consignment transported through the territories of countries other than the beneficiary country or the Community, with, should the occasion arise, transshipment or temporary warehousing in those countries, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not entered into commerce or have been delivered for home use there, and have not undergone operations other than unloading, reloading or any other operation designed to preserve them in good condition;
3. Goods transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the EC or to the beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;
4. Products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or that of the Community.

Documentary evidence that the requirements of direct transportation have been fulfilled must, for products passing through the territory of a third country, be supplied to the customs authorities in the EC by the presentation of:

1. A through bill of lading covering the passage through the country or countries of transit; or
2. Certification issued by the customs authorities of the country or countries of transit:
  - Giving an exact description of the products;
  - Stating the dates of unloading and reloading of the products or of their embarkation or disembarkation and identifying the ships used;
  - Certifying the conditions under which the products have remained in the transit country or countries; or
3. Failing these, any substantiating documents deemed necessary (for example, a copy of the order for the products, a supplier's invoice, or bills of lading establishing the route by which the products traveled).

#### **D. Documentary evidence**

Apart from the documentary evidence relating to the direct consignment conditions, evidence of the originating status is provided by a certificate of origin Form A duly filled in by the exporter and officially certified by the competent authorities in the exporting beneficiary country. Exporters must be aware that the certificate of origin Form A is one of the official documents on which the EC customs authorities rely in order to grant GSP benefits to their goods. Therefore, it is of vital importance that it should be filled in correctly and in accordance with the rules contained in the ECCC.

##### *(1) Completion and issue of certificates of origin Form A (articles 81-89 of the ECCC)*

A certificate of origin Form A is issued only upon written application from the exporter or his authorized representative (article 81, paragraph 3). The exporter or his representative must submit with the application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin (such documents could be invoices, cost statements, bills of lading, etc.) (article 81, paragraph 4). The certificate of origin Form A must meet certain requirements, including those concerning paper quality and size, as follows (see annex V to Regulation 12/97, containing a specimen of the certificate of origin Form A):

1. Each certificate shall measure 210 297 mm; a tolerance of up to plus 5 mm or minus 8 mm in the length may be allowed. The paper used shall be white, sized, writing paper, that does not contain mechanical pulp and weighs no less than 25g/m<sup>2</sup>. It shall have a printed green guilloche-pattern background, making any falsification by mechanical or chemical means apparent to the naked eye.
2. If the certificates have several copies, only the top copy (the original) shall be printed on a green guilloche-pattern background. The original copy is the one to be sent to the EC importer.
3. Each certificate must bear a serial number, printed or otherwise, by which it can be identified. This serial number must be assigned to the certificate by the issuing government authorities.
4. The GSP Form A must be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters.
5. The use of English or French for the notes on the reverse of the certificate (Form B) is not obligatory.
6. The certificate of origin Form A is issued by the appropriate governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country (article 81, paragraph 5).
7. It shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate (article 83).
8. The completion of box 2 of the certificate of origin Form A is optional. Box 12 shall be duly completed by indicating "European Community" or entering the name of one of the member States (article 81, paragraph 8).
9. The signature to be entered in box 11 of the certificate must be handwritten (article 81, paragraph 9).

The certificate should be made available to the exporter as soon as exportation takes place or when it is certain that it will take place. For the purpose of verifying whether the conditions for issuance have been met, the appropriate governmental authority has the right to call for any documentary evidence or to carry out any check which it considers appropriate (article 81, paragraphs 5 and 6).

(2) Supplementary provisions related to the issuance of certificate of origin Form A

According to article 82, paragraph 4, at the request of the importer and having regard to the conditions laid down by the customs authorities of the importing member State, a single proof of origin may be submitted to the customs authorities upon importation of the first consignment provided that:

- a) The goods are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b) The goods are the subject of the same contract of sale, the parties to which are established in the exporting country and in the Community;
- c) The goods are classified in the same code (eight digits) of the Combined Nomenclature;
- d) The goods come exclusively from the same exporter, are destined for the same importer and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. However, this period cannot, in any circumstances, exceed three months.

(2.1) Issue of duplicate certificates of origin Form A

In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession (article 87). The duplicate Form A issued in this way must contain one of the following words: "DUPLICATE" or "DUPLICATA", printed in box 4. The duplicate, which must bear the date of issue and the serial number of the original certificate, will take effect as from that date.

(2.3) Time limit for presentation of certificates of origin Form A

According to paragraph 1 of article 82, a certificate of origin Form A must be submitted, within ten months from the date of issue, by the competent governmental authority of the beneficiary country to the customs authorities of the member State where the goods are presented.

(2.4) Presentation of certificates of origin Form A, after expiry of the time limits

The second paragraph of article 82 states that certificates of origin Form A, submitted to the customs authorities or the member State of importation after expiry of the ten-month period of validity, may be accepted provided that the failure to observe the time limit is due to exceptional circumstances. In other cases of belated presentation, the competent customs authorities of the importing member State may accept the certificates provided that the products have been presented to them before expiry of the time limit (article 82, paragraph 3).

(2.5) Discrepancies between statements made in certificates of origin Form A and those in other documents

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, the EUR.1 movement certificate or an invoice declaration and those made in the documents presented to customs for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided that it is duly established that the document does correspond to the products concerned (article 92).

(2.6) Issuance and acceptance of replacement certificates of origin Form A by the EC, Norway and Switzerland

By virtue of article 88, when originating products are placed under the control of a customs office in the EC, it shall be possible to replace the original proof of origin with one or more certificates of origin Form A, for the purpose of sending all or some of these products elsewhere within the Community, Norway or Switzerland. The replacement certificate of origin Form A shall be issued, on the basis of a written request by the re-exporter, by the customs office under whose control the products are placed and shall be regarded as the definitive certificate of origin for the products to which it refers. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued; box 4 shall contain the words "replacement certificate" or "certificat de remplacement", as well as the date of issue of the original certificate and its serial number. A photocopy of the original certificate Form A may be attached to the replacement certificate.

## **E. Invoice declaration**

An invoice declaration may be made out by an approved Community exporter or by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3,000 (article 90). An invoice declaration may be established if the goods concerned are considered as originating in the EC or in a beneficiary country. In the latter case, the beneficiary country shall assist the EC by allowing the customs authorities of member States to verify the authenticity of the document or the accuracy

of the information regarding the true origin of the products in question.

## **F. Verification**

The information provided on certificates of origin Form A and invoice declarations may be verified at random or whenever the customs authorities of the importing EC countries have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods (article 94, paragraph 1). For these purposes, the customs authorities in the EC may return a copy of the certificate of origin Form A or the invoice declaration to the relevant governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an inquiry (article 94, paragraph 2).

When an application for subsequent verification has been made by the customs authorities, such verification has to be carried out and its results communicated to the customs authorities in the Community within six months. The governmental authorities who issued the certificate of origin Form A are responsible for carrying out this inspection and reporting the results to the EC customs authorities. The results must establish whether the certificate of origin Form A in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences (article 94, paragraph 3).

If in cases of reasonable doubt no reply has been communicated to the EC customs authorities in the above-mentioned six-month period 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, a second communication shall be sent to the authorities concerned. If after the second communication, the results of the verification are not communicated to the requesting authorities as soon as possible or at the latest within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall (unless there are exceptional circumstances) refuse entitlement to generalized preferences (article 94, paragraph 5).

Where the verification or any other available information appears to indicate that the provisions concerning the proof of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries (article 94, paragraph 6)

For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the appropriate governmental authority of the exporting beneficiary country (article 94, paragraph 7).

In the case of replacement certificates of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent authorities of the beneficiary country, Norway or Switzerland will assist the EC by allowing its customs authorities to verify the authenticity and accuracy of the said certificates. The verification procedure applies the principle of *mutatis mutandis*; the time limit is extended to eight months (article 89).

## I

*(Acts whose publication is obligatory)*

## COUNCIL REGULATION (EC) No 2820/98

of 21 December 1998

applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999  
to 31 December 2001

THE COUNCIL OF THE EUROPEAN UNION,

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

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

(1) Whereas, in accordance with its offer made within the context of the United Nations Conference on Trade and Development (Unctad), the European Community opened generalised tariff preferences, commencing in 1971, in respect of certain agricultural and industrial products from developing countries; whereas the initial 10-year period of application of the system of preferences ended on 31 December 1980; whereas a second 10-year period ended on 31 December 1990; whereas the scheme was kept in being, unchanged, until 31 December 1994 when the Community made a new 10-year offer (1995-2004);

(2) Whereas the positive role played by the system in the past in improving access for the developing countries to the markets of preference-giving countries is accepted and justifies its continued existence for a time, in step with other priority measures, including the multilateral liberalisation of trade;

(3) Whereas in a communication to the Council dated 1 June 1994 the Commission set out its recommendations for guidelines for a further 10-year period of application of its scheme of generalised preferences for the period 1995-2004;

(4) Whereas these ten-year guidelines were confirmed in 1995 by the adoption of the first scheme for the 10-year period, opened by Council Regulation (EC) No 3281/94 of 19 December 1994 applying a four-year scheme of generalised tariff preferences (1995-1998) in respect of certain industrial products originating in developing countries <sup>(2)</sup> and Council Regulation (EC) No 1256/96 of 20 June 1996 applying multiannual schemes of generalised tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries <sup>(3)</sup>;

(5) Whereas the Treaty on European Union has lent a fresh impetus to Community development policy as an aspect of the Union's external policy, by setting a priority objective to the sustainable economic and social development of the developing countries and their smooth and gradual integration into the world economy;

(6) Whereas the Community scheme of generalised preferences should therefore continue in its development-oriented approach, focusing in priority on the countries which have most need of it, i. e. the poorest countries; whereas the scheme should be complementary to World Trade Organisation (WTO) instruments and should foster the integration of developing countries into the world economy and the multilateral trading system; whereas the giving of preferences should

<sup>(1)</sup> OJ C 362, 24.11.1998, p. 1.

<sup>(2)</sup> OJ L 348, 31.12.1994, p. 1. Regulation as last amended by Regulation (EC) No 602/98 (OJ L 80, 18.3.1998, p. 1).

<sup>(3)</sup> OJ L 160, 29.6.1996, p. 1. Regulation as last amended by Regulation (EC) No 602/98 (OJ L 80, 18.3.1998, p. 1).

accordingly be seen as a transitional measure, to be used as needed and phased out when the need is considered no longer to exist;

(7) Whereas the Community scheme of generalised tariff preferences must continue to aim at a level of liberalisation at which the impact of the preferential margin on the potential volume of preferential trade is neutral overall compared with the previous schemes, without prejudice to special incentive arrangements;

(8) Whereas the Community scheme of generalised tariff preferences must also take account of certain sectors or products which are sensitive for Community industry and agriculture; whereas sensitive sectors should continue to be protected against import surges by means of a dual mechanism involving a modulation of preferential tariff margins coupled with an emergency safeguard clause;

(9) Whereas in order to improve access to the Community market and increase the actual take-up preferences by moderately developed or less-developed countries, the system of graduation should continue in being;

(10) Whereas sector/country graduation combines a development criterion, expressed as a development index reflecting a country's per capita income and the level of its manufactured exports as compared with those of the Community, with a measurement of relative specialisation expressed as a specialisation index based on the ratio of the beneficiary country's share of total Community imports in general to its share of total Community imports in a given sector; whereas combined application of these two criteria should make it possible to adjust the crude results of the specialisation index, in terms of the sectors to be excluded, in line with the level of development;

(11) Whereas the Community may review the results of the graduation mechanism before the end of 1999 in the light of changes in the world trade and investment climate;

(12) Whereas the sector/country graduation system should also continue to apply to beneficiary countries whose exports of products covered by the generalised system of preferences (GSP) in a

given sector exceeded 25 % of all beneficiaries' exports of those products in that sector in the statistical reference year of the previous scheme, irrespective of their level of development;

(13) Whereas countries whose exports to the Community of products covered by the GSP in a given sector did not exceed 2 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme should remain exempt from the graduation system;

(14) Whereas countries and territories whose per capita income is higher than that of a Member State of the Community and whose development index is higher than -1 should continue to be excluded from the scheme;

(15) Whereas at the Singapore ministerial conference in December 1996 the WTO member countries pledged to carry out an action plan to improve access to their markets for products originating in the least-developed countries;

(16) Whereas, on the basis of a Commission communication of 16 April 1997 and the Council conclusions of 2 June 1997, Council Regulation (EC) No 602/98 <sup>(1)</sup> granted least-developed countries not party to the Lomé Convention preferences equivalent to those enjoyed by signatories;

(17) Whereas countries undertaking effective programmes to combat drug production and trafficking should remain entitled to the more favourable treatment granted them under the previous scheme; whereas the countries concerned will therefore continue to enjoy duty-free access for industrial and agricultural products provided they continue their efforts to combat drugs; whereas the above treatment should be extended to industrial products from the Central American Common Market countries and Panama;

(18) Whereas Council Regulation (EC) No 1154/98 <sup>(2)</sup> implemented the special incentive arrangements concerning labour rights and environmental

<sup>(1)</sup> OJ L 80, 18.3.1998, p. 1.

<sup>(2)</sup> OJ L 160, 4.6.1998, p. 1.

- protection provided for in Articles 7 and 8 of Regulations (EC) No 3281/94 and (EC) No 1256/96;
- (19) Whereas the special incentive arrangements should be available to countries which are beneficiaries of the general scheme, even in sectors where they may be subject to the graduation mechanism but not in those subject to the clause in Article 5(1) of Regulation (EC) No 3281/94 and (EC) No 1256/96, as these are excluded for reasons of competitive capacity irrespective of the level of development of the country concerned;
- (20) Whereas the incentives for labour rights may be granted only to countries which request them in writing and provide proof that they apply legislation incorporating the substance of the standards laid down in ILO Conventions No 87 and No 98 concerning the application of the principles of the right to organise and to bargain collectively and ILO convention No 138 concerning the minimum age for admission to employment;
- (21) Whereas the incentives for labour rights should be confined to countries, or in certain cases, to production sectors that have actually taken steps to comply with the ILO Conventions in question; whereas provision must therefore be made for the incentives to apply to certain sectors but not to others;
- (22) Whereas the incentives for environmental protection may be granted only to countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International Tropical Timber Organisation;
- (23) Whereas requests for application of the social and environmental incentives must be subject to a publication procedure enabling interested parties to make their views known; whereas the decision on whether to grant this treatment must be taken after the Commission has examined the requests closely and the Generalised Preferences Committee has delivered a favourable opinion;
- (24) Whereas operation of the incentive arrangements for labour rights is contingent on certification by the authorities of the beneficiary countries of product conformity with the abovementioned standards and on the application of administrative cooperation procedures similar to those used to verify the origin of goods;
- (25) Whereas for the purposes of certification and administrative cooperation procedures, the relevant provisions of Council Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the community Customs Code<sup>(1)</sup> should be applied; whereas, however, special procedures should be provided in order to safeguard the legitimate interests of importers using the special incentive arrangements;
- (26) Whereas if the incentives are to be fully effective the additional preferential margin must be attractive; whereas the margins specified in Regulation (EC) No 1154/98 should accordingly continue to apply;
- (27) Whereas the international criteria for the preservation of tropical forests cannot for the time being be used to monitor logging operations; whereas at this stage it is preferable for the purposes of the environmental incentives to vet countries thoroughly in advance, without prejudice to subsequent use of *ex post* verification as soon as conditions permit; whereas the additional preferential margins available should be the same as those adopted in the social field;
- (28) Whereas, however, owing to the great sensitivity of the products referred to in Part 1 of Annex I to this Regulation, the further reduction in duty which may be applied to these products under the special incentive arrangements should be limited to 40 %;
- (29) Whereas in certain circumstances it may be appropriate to withdraw temporarily all or part of
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- (<sup>1</sup>) OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1427/97 (ET L 196, 24.7.1997, p. 31).



a country's entitlement under the special incentive arrangements for instance where beneficiary states fail to honour their commitments;

(30) Whereas in certain circumstances it may be appropriate to withdraw temporarily some or all of a country's preferential entitlement; whereas such circumstances include any form of forced labour, exports of goods made by prison labour, inadequate controls on the export or transit of drugs or on money laundering, legislation discriminating against the Community, failure to apply the administrative cooperation methods necessary for the scheme to function properly, failure to comply with obligations entered into in the Uruguay Round to meet agreed market-access objectives, or failure to comply with certain international conventions concerning the conservation and management of fishery resources;

(31) Whereas temporary withdrawal of entitlement must be the culmination of a procedure which gives all interested parties an opportunity to state their views;

(32) Whereas the Community must be able to act swiftly against third countries when its financial interests are damaged as a result of fraud, serious and repeated irregularities or a manifest lack of administrative cooperation in such countries; whereas having notified the Member States and the operators concerned of its reasonable doubts, the Commission should be able to suspend certain preferences provisionally on the basis of sufficient evidence;

(33) Whereas at the end of that procedure the decision on temporary withdrawal as defined above should be taken in the context of overall relations with the beneficiary country concerned; whereas the Community interest may in some cases be better served by having the Council discuss that context, which is likely to include aspects unrelated to trade; whereas the power to decide on the withdrawal of some or all of a country's preferential entitlement should therefore lie with the Council;

(34) Whereas the temporary withdrawal of all tariff preferences in respect of industrial and agricultural products originating in Myanmar should remain in force in accordance with the conditions laid down

in Regulation (EC) No 552/97<sup>(1)</sup>, on account of the use of forced labour there;

(35) Whereas it would be illogical to accord preferences in respect of products subject to anti-dumping or anti-subsidy measures unless such measures reflected the impact of the preferential arrangements;

(36) Whereas the preferential rates of duty to be applied under this Regulation should normally be calculated on the basis of the conventional rate of duty in the Common Customs Tariff for the products concerned; whereas they should, however, be calculated from the autonomous rate of duty where no conventional rate is given for the products concerned or where the autonomous rate is lower than the conventional rate; whereas it is unnecessary to include in the coverage of this Regulation products for which the Common Customs Tariff duty is free; whereas the calculation must in no case be based on duties applied under conventional or autonomous tariff quotas;

(37) Whereas the same methods of calculation should apply to *ad valorem* rates of duty as well as to the treatment of minimum and maximum duties provided in the Common Customs Tariff; whereas this reduction of duties does not, as a general rule, affect the collection of specific duties added to *ad valorem* duties;

(38) Whereas the current scheme for agricultural products as set out in Regulation (EC) No 1256/96 should be applied until its due expiry date, that is to say 30 June 1999,

HAS ADOPTED THIS REGULATION:

#### Article 1

1. The Community scheme of generalised tariff preferences, comprising general arrangements and special incentive arrangements, shall be renewed for the period from 1 July 1999 to 31 December 2001, to apply in accordance with the conditions and arrangements laid down in this Regulation.

2. This Regulation shall apply to products falling within Chapters 1 to 97 of the Common Customs Tariff, excluding Chapter 93, which are listed in Annex I. It

<sup>(1)</sup> OJ L 85, 27.3.1997, p. 8.

shall only apply to the products listed in Annex VII on the conditions laid down in Articles 6 and 7.

3. Access to the arrangements referred to in paragraph 1 shall be restricted to the countries and territories listed in Annex III.

4. Countries or territories which meet the following criteria shall be removed from the list of beneficiary countries or territories in Annex III:

- a per capita gross national product exceeding USD 8 210 for 1995, according to the most recent World Bank figures,
- a development index, calculated in accordance with the formula and figures given in Part 2 of Annex II, greater than -1.

These criteria shall apply cumulatively.

5. In order to be admitted under one of the preferential arrangements established by this Regulation, products must comply with a definition of origin adopted in accordance with the procedure laid down in Article 249 of Regulation (EEC) No 2913/92.

6. The removal of a country or territory from the list of countries and territories entitled to generalised preferences by virtue of paragraph 5 shall not affect the possibility of using products originating in that country under the regional cumulation mechanism applicable to all regional groupings referred to in Article 72(3) of Commission Regulation (EEC) No 2454/93, provided that the country has been a member of the regional grouping since the multiannual system of preferences applicable to the product concerned in 1995 entered into force and is not considered to be the country of origin of the final product within the meaning of Article 72(a) of Regulation (EEC) No 2454/93.

## TITLE I

### GENERAL ARRANGEMENTS

#### Section 1

##### Modulation mechanism

###### Article 2

1. The preferential duty applying to products listed in Part 1 of Annex I shall be 85 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

2. The preferential duty applying to products listed in Part 2 of Annex I shall be 70 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

3. The preferential duty applying to products listed in Part 3 of Annex I shall be 35 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

4. Common Customs Tariff duties shall be suspended in their entirety on products listed in Part 4 of Annex I.

## Section 2

### Graduation mechanism

#### Article 3

1. Loss of entitlement to the advantages referred to in Article 2 under the graduation mechanism established by the previous scheme shall continue to apply to the countries and sectors listed in Part 1 of Annex II which meet the criteria laid down in Part 2 of Annex II.

2. Products coming under the ECSC Treaty shall remain excluded from the preferential arrangements in the case of countries which were not entitled to them under the previous scheme.

#### Article 4

1. Loss of entitlement to the advantages referred to in Article 2 under the graduation mechanism shall also continue to apply to the countries listed in Part 1 of Annex II whose exports to the Community of products covered by this scheme in a given sector exceeded 25 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme.

2. Countries whose exports to the Community of products covered by the scheme in a given sector did not exceed 2 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme shall continue to be exempt from the graduation mechanism.

#### Article 5

The Commission shall present a report to the Committee referred to in Article 31 on the application of Articles 3

and 4 by 31 December 1999 and submit appropriate proposals to the Council at the latest by 31 December 2000.

### Section 3

#### Special support arrangements for the least-developed countries

##### Article 6

For the least-developed countries listed in annex IV, Common Customs Tariff duties shall be suspended in their entirety in respect of the products listed in Annex I and reduced according to the modulation mechanism provided for in Article 2 in respect of the products listed in Annex VII.

### Section 4

#### Special arrangements supporting measures to combat drugs

##### Article 7

For the countries listed in Annex V, Common Customs Tariff duties shall be suspended in their entirety on the industrial products listed in Annex I falling within Chapters 25 to 97 of the Common Customs Tariff, excluding Chapter 93, and on the agricultural products listed in Annex VII, except for those marked with an asterisk and without prejudice to the procedure described in Article 31(3).

## TITLE II

### SPECIAL INCENTIVE ARRANGEMENTS

#### Section 1

##### Common provisions

##### Article 8

The special incentive arrangements concerning labour rights and environmental protection introduced by the previous scheme are hereby renewed according to the terms and conditions laid down in this Title.

##### Article 9

The provisions of this Title relating to the special incentive arrangements for the protection of the environment shall apply only to the products originating in the tropical forest listed in Annex VIII.

#### Article 10

1. The preferential duty applying to agricultural products of Chapters 1 to 24 of the Common Customs Tariff listed in Annex I which comply with the conditions of this Title shall be reduced by an amount equal to:

- 10 % of the Common Customs Tariff duty applicable to the products in Part 1,
- 20 % of the Common Customs Tariff duty applicable to the products in Part 2,
- 35 % of the Common Customs Tariff duty applicable to the products in Part 3,

2. The preferential duty applying to industrial products of Chapters 25 to 97 of the Common Customs Tariff, excluding Chapter 93, which are listed in Annex I and which comply with the conditions of this Title shall be reduced by an amount equal to:

- 15 % of the Common Customs Tariff duty applicable to the products in Part 1,
- 25 % of the Common Customs Tariff duty applicable to the products in Part 2,
- 35 % of the Common Customs Tariff duty applicable to the products in Part 3,

3 (a) The duty applying to agricultural products of Chapters 1 to 24 of the Common Customs Tariff referred to in Article 3(1) which comply with the conditions of this Title shall be reduced by an amount equal to 15 % of the Common Customs Tariff duty applicable to the product in question;

(b) The duty applying to industrial products of Chapters 25 to 97, excluding Chapter 93, referred to in Article 3(1) which comply with the conditions of this Title shall be reduced by an amount equal to 25 % of the Common Customs Tariff duty applicable to the product in question.

4. The reduction in duty referred to in paragraphs 1, 2 and 3 shall not be accorded to the countries and sectors referred to in Article 4(1).

5. The application of the special incentive arrangements shall not result in treatment more favourable than that applied under Article 7 for the products listed in Annex VII.

## Section 2

**Procedure for granting the special incentive arrangements concerning labour rights***Article 11*

1. Without prejudice to the following Articles, the reductions specified in Article 10 shall apply to products originating in the beneficiary countries listed in Annex III on condition that the authorities of those countries have applied to the Commission in writing to take advantage of the special arrangements for their originating products, giving details of:

- their domestic legislation incorporating the substance of the standards laid down in ILO Conventions No 87 and No 98 concerning application of the principles of the right to organise and to bargain collectively and Convention No 138 concerning the minimum age of admission to employment; the full text of such legislation must be attached, together with an official translation into one of the Community languages,
- the measures taken to apply and monitor these provisions effectively, any sectoral restrictions on their application, any breaches observed and a breakdown of such breaches by production sector,
- a commitment by the government of the country in question to take full responsibility for monitoring application of the special arrangements and the relevant administrative cooperation procedures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities*, announcing that such a request has been made by a beneficiary country and stating that any relevant information concerning the request may be sent to the Commission by any interested natural or legal person; it shall specify the period within which interested parties may make known their views.

*Article 12*

1. The Commission shall examine the requests submitted by the beneficiary countries and, depending on the content, may put any further questions which it considers relevant.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 11(2) or any other natural or legal person.

3. The Commission may carry out checks in requesting beneficiary countries, and in cooperation with them, to verify all or part of the information gathered. The Commission shall invite the authorities of such beneficiary countries to cooperate in these investigations. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request within a year of the date of receipt. It may extend this deadline if necessary informing the Committee referred to in Article 31.

5. The Commission shall submit the finding of its examination of the Committee referred to in Article 31.

*Article 13*

1. The Commission shall decide, in accordance with the procedure laid down in Article 32, either to grant the special incentive arrangements to products originating in the requesting country on condition that the monitoring and administrative cooperation arrangements defined in the following Articles of this Title are observed or, if it considers that the requesting country's legislative, implementing and monitoring provisions do not ensure effective application of ILO Conventions No 87, No 98 and No 138, not to grant them.

2. Where the special arrangements cannot be applied in accordance with the procedure laid down in paragraph 1, the Commission may decide in accordance with the procedure laid down in Article 32 that the special arrangements be granted to some sectors if, after the examination provided for in Article 12, it considers that ILO Conventions No 87, No 98 and No 138 are effectively applied only in those sectors.

3. Applicant countries shall be notified by the Commission of decisions taken pursuant to paragraphs 1 and 2 and of the date on which they enter into force.

4. In particular, if the Commission decides not to grant the special incentive arrangements to a country or to exclude some sectors, it shall explain the reasons for its decision to the applicant country if that country so requests. Such dialogue shall be conducted in close coordination with the committee referred to in Article 31.

## Section 3

**Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labour rights**

## Article 14

1. Products referred to in Article 10 originating in countries which have been notified of a decision granting them entitlement to the special incentive arrangements shall be admitted under the arrangements provided for in Article 10 from the date of entry into force of that decision on presentation of a statement by the beneficiary country's competent authorities, duly identified during appraisal of the request, certifying that the products in question and their components have been manufactured in that country, or in a country entitled to regional cumulation within the meaning of Article 72 of Regulation (EEC) No 2454/93, under conditions complying with the domestic legislation referred to in the first indent of Article 11(1) and are therefore eligible for the special incentive arrangements.

2. The statement referred to in paragraph 1 shall take the following form, as appropriate:

'ILO Conventions No 87, No 98, No 138 — Title II of Regulation (EC) No 2820/98'

and shall be entered in box 4 of the certificate of origin form A or on the invoice declaration provided for in Article 90 of Regulation (EEC) No 2454/93. This statement shall be validated by a stamp of the beneficiary country authority referred to in paragraph 1, in accordance with the provisions of Article 93 of Regulation (EEC) No 2454/93.

3. In the case of the products referred to in Article 3, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

## Article 15

1. The provisions of Article 81(3) to (6), Article 84 and Articles 93 to 95 of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis* to the statements referred to in Article 14.

2. The issuing authorities for the statements referred to in Article 14 may be different from those for certificates of origin form A.

3. Having regard to Article 94(5) of Regulation (EEC) No 2454/93, the Commission, in cooperation with the

Committee referred to in Article 31, shall draw up a non-exhaustive list of criteria specifying cases of reasonable doubt which may arise for these incentives, at the latest by the time a request for special preferences is granted. The Commission shall publish this list in the *Official Journal of the European Communities*.

4. (a) The customs authorities in the Community shall inform the Commission, which shall immediately publish a notification in the *Official Journal of the European Communities*:

- that reasonable doubt exists about the entitlement to the special incentives, making clear the products, producers and exporters to which it applies, when a second communication is sent under Article 94(5) of Commission Regulation (EEC) No 2454/93 which relates to the benefits granted in this Regulation, or
- that a particular product from particular producers and exporters is not entitled to the special incentives, when it has been so established using the procedure in Article 94 of Regulation (EEC) No 2454/93.

(b) The part of any customs debt which corresponds to the benefits granted under this Title shall be considered not to be incurred unless it is incurred after the date of publication of the notification referred to in subparagraph (a) and the debt concerns a product, producer and exporter specially mentioned therein, or unless the conditions justifying the application of the second sentence of Article 221(3) of Regulation (EEC) No 2913/92 exist.

## Section 4

**Procedure for granting the special incentive arrangements concerning environmental protection**

## Article 16

1. Without prejudice to the following Articles, the reductions specified in Article 10 shall apply to products originating in the beneficiary countries listed in Annex III on condition that the authorities of those countries have applied to the Commission in writing to take advantage of the special incentive scheme for their originating products, giving details of:

- their domestic legislation incorporating the substance of the ITTO standards; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,
- the measures taken to implement that legislation,
- their commitment to maintain that legislation and the implementing measures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities* announcing that such a request has been made by a beneficiary country and stating that any relevant information concerning the request may be sent to the Commission by any interested natural or legal person; it shall specify the period within which interested parties may make known their views.

#### Article 17

1. The Commission shall examine the requests submitted by the beneficiary countries and, depending on the content, may put any further questions which it considers relevant.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 16(2) or any other natural or legal person.

3. The Commission may carry out checks in requesting beneficiary countries, and in cooperation with them, to verify all or part of the information gathered. The Commission shall invite the authorities of such beneficiary countries to cooperate in these investigations. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request within a year of the date of receipt. It may extend this deadline if necessary, informing the Committee referred to in Article 31.

5. The Commission shall submit the findings of its examination to the Committee referred to in Article 31.

#### Article 18

1. The Commission shall decide in accordance with the procedure laid down in Article 32:

- either to grant the special incentive arrangements to products originating in the requesting country,
- or, if it considers that the requesting country's legislation is not sufficient to ensure effective application of the substance of the ITTO standards, not to grant the special incentive arrangements to that country.

2. Requesting countries shall be notified by the Commission of decisions taken pursuant to paragraph 1 and of the date on which they enter into force.

3. In particular, if the Commission decides not to grant the special incentive arrangements to a country, it shall explain the reasons for its decision to the applicant country. Such dialogue shall be conducted in close coordination with the Committee referred to in Article 31.

#### Section 5

##### Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning environmental protection

#### Article 19

1. Certificates of origin form A issued for products referred to in Article 10 and the invoice declarations provided for in Article 90 of Regulation (EEC) No 2454/93 shall bear the following endorsement, as appropriate:

'Environmental clause — Title II of Regulation (EC) No 2820/98'.

2. In the case of the products referred to in Article 3, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

#### Section 6

##### Other provisions common to the special incentive arrangements

#### Article 20

1. Without prejudice to the second subparagraph of Article 94(2) of Regulation (EEC) No 2454/93, all or part of a country's entitlement to the special incentive arrangements may be temporarily withdrawn if there is

sufficient evidence that that country has not fulfilled its obligations within the meaning of Articles 11 and 16. Such total or partial withdrawal shall be without prejudice to the possible application of Article 22.

2. The withdrawal decision referred to in paragraph 1 shall be adopted in accordance with the procedure laid down in Article 32.

#### Article 21

For the highly sensitive products referred to in Part 1 of Annex I, the reduction in duty resulting from the application of Article 10 may not exceed 40 %.

### TITLE III

#### REINTRODUCTION OF COMMON CUSTOMS TARIFF DUTIES AND RELATED PROCEDURES

##### Section 1

##### Temporary withdrawal clause

#### Article 22

1. The arrangements provided for by this Regulation may at any time be temporarily withdrawn in whole or in part, in the following circumstances:

- (a) practice of any form of slavery or forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and International Labour Organisation Conventions No 29 and No 105;
- (b) export of goods made by prison labour;
- (c) manifest shortcomings in customs controls on export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering;
- (d) fraud or failure to provide administrative cooperation as required for the verification of certificates of origin form A;
- (e) in manifest cases of unfair trading practices on the part of a beneficiary country. The withdrawal shall be in full compliance with the WTO rules;
- (f) manifest cases of infringement of the objectives of international conventions such as NAFO, NEAFC,

ICCAT and NASCO concerning the conservation and management of fishery resources.

2. Temporary withdrawal shall not be automatic, but shall follow the procedural requirements laid down in the following Articles, including Article 26(3).

#### Article 23

1. The circumstances referred to in Article 22(1) which might make it necessary to resort to temporary withdrawal of preferences may, as regards subparagraphs (d) and (f), be identified by the Commission and, as regards subparagraphs (a) to (f) be brought to the Commission's attention by a Member State, or by any natural or legal person, or association not endowed with legal personality, which can show an interest in such withdrawal. The Commission shall communicate the information immediately to all Member States.

2. Consultations may be initiated either at the request of a Member State or at the Commission's request. They shall take place within eight working days of receipt by the Commission of the information referred to in paragraph 1 and in any event before adoption of any Community measures withdrawing preferences.

3. The consultations shall take place in the Committee referred to in Article 31, which shall be convened by its chairman, who shall communicate all pertinent information to the Member States as soon as possible.

4. The consultations shall be concerned *inter alia* with analysis of the circumstances referred to in Article 22 and the measures to be taken.

#### Article 24

1. Where the Commission finds that there is sufficient evidence to establish that a beneficiary country meets the conditions laid down in Article 22(1)(d), it may take action against that country to suspend in whole or in part the arrangements provided for in this Regulation for a period of three months, renewable once only, provided that it has first:

- informed the Committee referred to in Article 31 of its intentions,
- called on the Member States to take such precautionary measures as are necessary in order to safeguard the Community's financial interests,
- published a notice in the *Official Journal of the European Communities* stating that there are grounds

for reasonable doubts about the application of the preferential arrangements by the beneficiary country concerned which may call into question its right to continue enjoying the benefits granted by this Regulation.

2. A Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

3. On conclusion of the period of suspension, the Commission shall decide either to:

- terminate the provisional suspension measure following consultation of the Committee referred to in Article 31, or
- initiate the consultations referred to in Article 23(2) with a view to temporary withdrawal of the preferences provided for in Article 22(2). Pending the outcome of such consultations and of any investigation initiated pursuant to Article 25, the Commission may decide to extend the suspension measure in accordance with the procedure provided for in Article 32.

#### Article 25

1. Where the Commission finds, following the consultations referred to in Article 23, that there is sufficient evidence to justify initiation of an investigation, it shall:

- (a) announce the initiation of an investigation in the *Official Journal of the European Communities* and notify the country concerned thereof; such announcement shall give a summary of the information received and state that all relevant information is to be communicated to the Commission, specifying the period within which interested parties may make known their views in writing;
- (b) commence the investigation, lasting up to one year, in cooperation with the Member States and in consultation with the Committee referred to in Article 31. The duration of the investigation may be extended if need be under the same procedure.

2. The Commission shall seek all information it deems to be necessary and shall, where it considers this appropriate, after consulting the Committee referred to in Article 31, verify the information with economic operators and the competent authorities of the beneficiary country concerned. For this purpose the Commission may dispatch its own experts to establish on the spot the truth of the allegations made by the persons referred to in Article 23(1). The Commission shall provide the competent authorities of the beneficiary

country concerned with every opportunity to cooperate as necessary in the conduct of these enquiries.

3. The Commission may also be assisted by officials of the Member State on whose territory verification might be sought, if the said Member State so requests.

4. The Commission may hear the interested parties. It shall so hear them if they have, within the period prescribed in the notice published in the *Official Journal of the European Communities*, made a written request for a hearing showing that they are likely to be affected by the result of the investigation and that there are particular reasons why they should be heard orally.

5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

#### Article 26

1. When the investigation is complete, the Commission shall report the findings to the Committee referred to in Article 31.

2. If the Commission considers temporary withdrawal of preference to be unnecessary, it shall, after consulting the Committee referred to in Article 31, publish a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and setting out its main conclusions.

3. If the Commission considers temporary withdrawal of preference to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days on it by a qualified majority.

#### Section 2

#### Anti-dumping clause

#### Article 27

Preferences shall normally be granted to products which are subject to anti-dumping or anti-subsidy measures under Regulation (EC) No 384/96<sup>(1)</sup> and (EC) No 2026/97<sup>(2)</sup> as amended, unless it can be shown that

<sup>(1)</sup> OJ L 56, 6.3.1996, p. 1. Regulation as last amended by Regulation (EC) No 905/98 (OJ L 128, 30.4.1998, p. 18).

<sup>(2)</sup> OJ L 288, 21.10.1997, p. 1.



those measures were based on injury caused and on prices which did not reflect the preferential tariff arrangements granted to the country concerned. To that end, the Commission shall publish in the *Official Journal of the European Communities* a list of products and countries to which preference is not granted.

### Section 3

#### Safeguard clause

##### Article 28

1. Where a product originating in one of the countries or territories listed in Annex III is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products, Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's own initiative.

2. The Commission shall announce the opening of an investigation in the *Official Journal of the European Communities*. The announcement shall provide a summary of the information received and state that any useful information should be communicated to the Commission; it shall specify the period within which interested parties may make their views known in writing.

3. In examining the possible existence of serious difficulties the Commission shall take account, *inter alia*, of the factors listed in Annex VI where the information is available.

4. The Commission shall take the decision within 30 working days of consulting the Committee referred to in Article 31. A Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by a qualified majority, shall have 30 days within which to adopt a different decision.

5. The beneficiary countries concerned shall be informed of such measures before the said measures become effective.

6. Where exceptional circumstances requiring immediate action make either notification or examination impossible, the Commission may, after so informing the

Member States, implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1 to deal with the situation.

7. Nothing in this Article shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 43 of the Treaty, or as part of the common commercial policy under Article 113 of the Treaty, or any other safeguard clauses which may be applied.

### TITLE IV

#### COMMON PROVISIONS

##### Article 29

1. For the application of preferential duty, the expression 'Common Customs Tariff' shall be taken to mean the lowest rate of duty appearing in column 3 or column 4, taking into account the periods of application mentioned or referred to in that column, of the second part of Annex I of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(1)</sup>; a duty set up within the framework of a tariff quota shall not be reduced.

2. Subject to paragraph 3, the final rate of preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

3. Where the result of calculating the rate of preferential duty in application of paragraph 2 is one of the following, the preferential rate shall be considered a full exemption:

- 1 % or less in the case of *ad valorem* duties, or
- EUR 0,5 or less per individual euro amount in the case of specific duties.

4. Save as otherwise provided in the Annexes, with respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2261/98 (OJ L 292, 30.10.1998, p. 1).

reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

5. Changes to Annexes I, II, VII and VIII made necessary by amendments to the Combined Nomenclature shall be adopted in accordance with the procedure laid down in Article 32(1) and (2).

#### Article 30

1. Within six weeks of the end of each quarter the Member States shall send the Statistical Office of the European Communities their statistical data on goods admitted for free circulation during that quarter under the tariff preferences provided for in this Regulation. The said data, supplied by reference to Combined Nomenclature codes and, where applicable, TARIC codes, shall show, by country of origin, values, quantities and any supplementary units required in accordance with the definitions in Council Regulation (EC) No 1172/95 <sup>(1)</sup> and Commission Regulation (EC) No 840/96 <sup>(2)</sup>.

2. The Member States shall forward to the Commission, at its request, and by the 11th day of each month at the latest, details of the quantities of products admitted under these arrangements during the previous months. The Member States and the Commission shall cooperate closely to ensure that this provision is complied with.

#### Article 31

1. The Generalised Preferences Committee created by Article 17 of Council Regulation (EC) No 3281/94, hereinafter referred to as 'the Committee', may examine any matter relating to the application of this Regulation which is raised by its chairman either on his own initiative or at the request of a Member State's representative.

2. On the basis of an annual report from the Commission, it shall examine the extent to which the principle of neutrality of the effects of this scheme has been observed and any steps being considered by the Commission, either in accordance with the procedure laid down in Article 32 or through a proposal submitted to the Council, to ensure proper observance thereof.

3. On the basis of an annual report from the Commission, it shall also examine the effects of the

special arrangements with regard to drugs, including the progress made by the countries listed in Annex V in the fight against drugs and, if progress is insufficient, any measures which the Commission is considering taking, in accordance with the procedure laid down in Article 32 and after consulting the country concerned, to suspend in whole or in part the application of Article 7.

4. On the basis of an annual report from the Commission, it shall also examine the effects of the special incentive arrangements, including the progress made by the beneficiary countries and the measures being considered to remedy reported shortcomings. Those measures shall be adopted in accordance with the procedures laid down in Article 32.

#### Article 32

1. The Commission representative shall submit to the Committee a draft of the measures to be taken. The committee shall deliver its opinion on the draft within a time limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148(2) of the Treaty for the adoption of decisions that the Council is called on to take on a proposal from the Commission. During votes within the Committee, the votes of the representatives of the Member States shall be weighted as set out in the Article referred to above. The chairman shall not vote.

2. (a) The Commission shall adopt the measures envisaged if they are in accordance with the opinion of the Committee.

(b) If the measures envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal relating to the measures to be taken. The Council shall act by a qualified majority.

(c) If, within three months of referral to the Council, the Council has not acted, the proposed measures shall be adopted by the Commission.

### TITLE V

#### FINAL PROVISIONS

#### Article 33

1. The Commission shall adopt the necessary budget implementation measures to ensure appropriate technical

<sup>(1)</sup> OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 374/98 (OJ L 48, 19.2.1998, p. 6).

<sup>(2)</sup> OJ L 114, 8.5.1996, p. 7.

assistance to beneficiary countries, in particular the least-developed countries, to help them take advantage of the arrangements and improve their access to international trade in general, including through the use of computerised means.

2. The Commission shall also adopt the necessary budget implementation measures for the application of all provisions under Titles II and III of this Regulation.

#### *Article 34*

1. Applications made under Articles 3 or 11 of Regulation (EC) No 1154/98 shall be considered as applications made under Articles 11 and 16 respectively of this Regulation.

2. Regulation (EC) No 3281/94 shall be extended until 30 June 1999 and Annex I thereof replaced by those points of Annex I of this Regulation relating to Chapters

25 to 97 of the Combined Nomenclature. Annex V of Regulation (EC) No 3281/94 shall be replaced by Annex V hereto.

3. The period of validity of Article 17 of Regulation (EC) No 3281/94 shall be extended until the date of expiry of this Regulation.

4. Council Regulation (EC) No 552/97 of 24 March 1997 temporarily withdrawing access to generalised tariff preferences from the Union of Myanmar, which refers to Regulations (EC) No 3281/94 and (EC) No 1256/96 shall be considered to refer, *mutatis mutandis*, to this Regulation.

#### *Article 35*

1. This Regulation shall enter into force on 1 January 1999.

2. It shall apply from 1 July 1999 to 31 December 2001, except for Article 34(2) which shall apply from 1 January 1999.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 December 1998.

*For the Council*

*The President*

M. BARTENSTEIN

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ANNEX <sup>(1)</sup> <sup>(2)</sup>PRODUCT SENSITIVITY CATEGORIES <sup>(3)</sup>

## PART 1

## Very sensitive products

CN code	Description of goods
0101 20 10	Live asses
	Trout other than the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> :
0301 91 90	— Live
0302 11 90	— Fresh or chilled
0303 21 90	— Frozen
	Fillets:
0304 10 11	— Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i>
0304 20 11	
0304 20 55	— Of hake of the genus <i>Merluccius</i> , frozen
0304 20 56	
0304 20 58	
0304 20 59	— Of hake of the genus <i>Urophycis</i> , frozen
	Other fish meat, frozen:
0304 90 47	— Of hake of the genus <i>Merluccius</i>
0304 90 49	— Of hake of the genus <i>Urophycis</i>
ex 0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared, other than fresh orchids from 1 June to 31 October
0701 90 51	New potatoes, fresh or chilled, from 1 January to 15 May
	Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled:
0703 10	— Onions and shallots
0703 90 00	— Leeks and other alliaceous vegetables
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled

<sup>(1)</sup> With respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

<sup>(2)</sup> Preferences are not to be granted in respect of products of Chapter 3 and CN codes 1604, 1605 and 1902 20 10, originating in Armenia, Azerbaijan, Belarus, Georgia, Greenland, Kazakhstan, Kyrgyzstan, Moldova, Uzbekistan, Russia, Tajikistan, Turkmenistan, Ukraine.

<sup>(3)</sup> 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. Products qualifying under the ordinary tariff arrangements for exemption or total temporary suspension of the Common Customs Tariff duties are included only for reasons of simplification.

CN code	Description of goods
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
	Other vegetables, fresh or chilled:
ex 0709 10 00	– Globe artichokes, from 1 July to 31 October
0709 20 00	– Asparagus
0709 30 00	– Aubergines (egg-plants)
0709 40 00	– Celery other than celeriac
0709 51	– Mushrooms
0709 60 10	– Sweet peppers
0709 70 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)
0709 90 10	– Salad vegetables, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.)
0709 90 20	– Chard (or white beet) and cardoons
0709 90 40	– Capers
0709 90 50	– Fennel
	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 10 00	– Potatoes
0710 21 00	– Leguminous vegetables, shelled or unshelled
0710 22 00	
0710 29 00	
0710 30 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)
0710 80 10	– Olives
0710 80 51	– Sweet peppers
0710 80 61	– Mushrooms
0710 80 69	
0710 80 80	– Globe artichokes
0710 80 95	– Other
0710 90 00	– Mixtures of vegetables
	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption:
0711 10 00	– Onions
0711 20 10	– Olives, for uses other than the production of oil <sup>(a)</sup>
0711 30 00	– Capers
0711 40 00	– Cucumbers and gherkins
0711 90 40	– Mushrooms
0711 90 60	
0711 90 90	– Mixtures of vegetables
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	– Onions
0712 30 00	– Mushrooms and truffles

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
0712 90 30	— Tomatoes
0712 90 50	— Carrots
	Other nuts, fresh or dried, whether or not shelled or peeled:
0802 11 90	— Almonds, in shell, other than bitter
0802 21 00	— Hazelnuts or filberts ( <i>Corylus</i> spp.)
0802 22 00	
0802 40 00	— Chestnuts ( <i>Castanea</i> spp.)
0803 00 11	Plantains, fresh
0803 00 90	Bananas, including plantains, dried
0804 20	Figs, fresh or dried
0804 30 00	Pineapples, fresh or dried
	Citrus fruit, fresh or dried:
	— Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
ex 0805 20 10	— — From 1 March to 31 October
ex 0805 20 30	
ex 0805 20 50	
ex 0805 20 70	
ex 0805 20 90	
ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, other than of the variety Emperor ( <i>Vitis vinifera</i> c.v.) from 1 to 31 December
	— Other grapes, fresh:
0806 10 93	— — From 1 January to 14 July
0806 10 95	— — From 15 July to 31 October
0806 10 97	— — From 1 November to 31 December
	Dried grapes:
	— In immediate containers of a net capacity exceeding 2 kg:
0806 20 11	— — Currants
0806 20 12	— — Sultanas
0806 20 18	— — Other
	— Other:
0806 20 91	— — Currants
0806 20 98	— — Other
0807 11 00	Melons (including watermelons), fresh
0807 19 00	

CN code	Description of goods
	Apples, pears and quinces, fresh:
0808 10 10	— Cider apples, in bulk, from 16 September to 15 December
	— Pears:
0808 20 10	— — Perry pears, in bulk, from 1 August to 31 December
ex 0808 20 50	— — Other, from 1 May to 30 June
0808 20 90	— Quinces
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:
ex 0809 10 00	— Apricots, from 1 January to 31 May and from 1 August to 31 December
ex 0809 20 95	— Cherries, other than sour ( <i>Prunus cerasus</i> ) from 1 January to 20 May and from 11 August to 31 December
ex 0809 30 10 ex 0809 30 90	— Peaches, including nectarines, from 1 January to 10 June and from 1 October to 31 December
ex 0809 40 05	— Plums, from 1 January to 10 June and from 1 October to 31 December
	Other fruit, fresh:
	— Strawberries:
0810 10 05	— — From 1 January to 30 April
0810 10 80	— — From 1 August to 31 December
0810 20 90	— Blackberries, mulberries and loganberries
0810 30	— Black-, white- or redcurrants and gooseberries
0810 40 50	— Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 50	— Kiwifruit
0810 90 40	— Passion fruit, carambola and pitahaya
	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:
	— Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:
	— — Containing added sugar or other sweetening matter:
0811 20 11	— — — with a sugar content exceeding 13% by weight
	Other:
0811 20 31	— — — Raspberries

CN code	Description of goods
0811 20 39	— — — Blackcurrants
0811 20 59	— — — Blackberries and mulberries
	— Other:
	— — Containing added sugar or other sweetening matter:
	— — — With a sugar content exceeding 13 % by weight:
0811 90 11	— — — — Tropical fruit and tropical nuts
0811 90 19	— — — — Other
	— — Other:
0811 90 80	— — — Cherries, other than sour cherries ( <i>Prunus cerasus</i> )
	Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption:
0812 10 00	— Cherries
0812 20 00	— Strawberries
0812 90 10	— Apricots
0812 90 20	— Oranges
0812 90 50	— Blackcurrants
0812 90 60	— Raspberries
0812 90 70	— Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts
	Fruit, dried, other than of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter:
0813 10 00	— Apricots
0813 20 00	— Prunes
0813 30 00	— Apples
0813 40 10	— Peaches, including nectarines
	— Mixtures:
0813 50 19	— — Fruit salads of dried fruit, other than of heading Nos 0801 to 0806, containing prunes
0813 50 91	— — Other mixtures
0813 50 99	
	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0904 20 10	— Sweet peppers, dried, neither crushed nor ground:
1108 20 00	Inulin
1507	Soya-bean oil and its fractions, not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, not chemically modified



CN code	Description of goods
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
	Prepared or preserved fish, whole or in pieces but not minced:
1604 13 11	— Sardines in olive oil
1702 50 00	Chemically pure fructose
1704 10 11	Chewing gum, whether or not sugar-coated, containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose), in strips
	Chocolate and other food preparations containing cocoa:
1806 10 30	— Cocoa powder, containing added sugar or other sweetening matter:
	— — Containing 65 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	— Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806 20 10	— — Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat
1806 20 30	— — Containing a combined weight of 25 % or more, but less than than 31 % of cocoa butter or milk fat
1806 20 50	— — Other, containing 18 % or more by weight of cocoa butter
	Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	— Containing eggs
1902 19	— Other
1904 20 10	Preparation of the Müsli type based on unroasted cereal flakes
	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 10 00	— Cucumbers and gherkins
2001 20 00	— Onions
2001 90 50	— Mushrooms
2001 90 65	— Olives
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:
	— Potatoes:
2004 10 10	— — Cooked, not otherwise prepared
2004 10 99	— — Other than in the form of flour, meal or flakes
	— Other vegetables and mixtures of vegetables:
2004 90 10	— — Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2004 90 50	— — Peas ( <i>Pisum sativum</i> ) and immature beans of the species <i>Phaseolus</i> spp., in pod
2004 90 91	— — Onions, cooked, not otherwise prepared
2004 90 98	— — Other, including mixtures

CN code	Description of goods
	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:
2005 10 00	— Homogenised vegetables
2005 20	— Potatoes
2005 40 00	— Peas ( <i>Pisum sativum</i> )
2005 51 00	— Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)
2005 59 00	
2005 60 00	— Asparagus
2005 80 00	— Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
	— With a sugar content exceeding 13 % by weight:
2006 00 31	— — Cherries
2006 00 35	— — Tropical fruits and tropical nuts
2006 00 38	— — Other
	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations:
2007 10 10	— Homogenised preparations, with a sugar content exceeding 13 % by weight
	— Other:
2007 91	— — Citrus fruit
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, not elsewhere specified or included:
	— Pineapples:
2008 20 51	— — Not containing added spirit
2008 20 59	
2008 20 71	
2008 20 79	
2008 20 91	
2008 20 99	
	— Citrus fruit:
	— — Containing added spirit:
	— — — With a sugar content exceeding 9 % by weight:
2008 30 11	— — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
	— — — — Other:
2008 30 31	— — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
2008 30 39	— — — — Other
	— — Not containing added spirit:
	— — — Containing added sugar, in immediate packings of a net content exceeding 1 kg:

CN code	Description of goods
2008 30 51	— — — — Grapefruit segments
2008 30 55	— — — — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
2008 30 59	— — — — Other
	— — — Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 30 75	— — — — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
2008 30 79	— — — — Other
2008 30 91	— — — Not containing added sugar
2008 30 99	— Pears:
	— — Containing added spirit:
	— — — In immediate packings of a net content exceeding 1 kg:
	— — — — Other than with a sugar content exceeding 13 % by weight:
2008 40 11	— — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
	— — — — Other:
2008 40 21	— — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
2008 40 29	— — — — — Other
	— — In immediate packings of a net content not exceeding 1 kg:
2008 40 39	— — — Other than with a sugar content exceeding 15 % by weight
	— Cherries:
	— — Containing added spirit:
	— — — Other than with a sugar content exceeding 9 % by weight:
2008 60 11	— — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
	— — — Other:
2008 60 31	— — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
2008 60 39	— — — — Other
2008 60 59	— — Other than sour cherries ( <i>Prunus cerasus</i> ), not containing added spirit
2008 60 69	
2008 60 79	
2008 60 99	
	— Peaches:
2008 70 11	— — Containing added spirit
2008 70 31	
2008 70 39	
2008 70 59	— — Other than with a sugar content exceeding 15 % by weight

CN code	Description of goods
	<ul style="list-style-type: none"> <li>— Strawberries:</li> <li>— — Containing added spirit:</li> <li>— — — With a sugar content exceeding 9 % by weight:</li> </ul>
2008 80 11	<ul style="list-style-type: none"> <li>— — — — Of an actual alcoholic strength by mass of 11,85 % mas or less</li> <li>— — — Other:</li> </ul>
2008 80 31	<ul style="list-style-type: none"> <li>— — — — Of an actual alcoholic strength by mass of 11,85 % mas or less</li> </ul>
2008 80 39	<ul style="list-style-type: none"> <li>— — — — Other</li> <li>— — Not containing added spirit:</li> </ul>
2008 80 50	<ul style="list-style-type: none"> <li>— — — Containing added sugar, in immediate packings of a net content exceeding 1 kg</li> </ul>
2008 80 70	<ul style="list-style-type: none"> <li>— — — Containing added sugar, in immediate packings of a net content not exceeding 1 kg</li> <li>— — — Not containing added sugar, in immediate packings of a net content:</li> </ul>
2008 80 91	<ul style="list-style-type: none"> <li>— — — — Of 4,5 kg or more</li> </ul>
2008 80 99	<ul style="list-style-type: none"> <li>— — — — Of less than 4,5 kg</li> <li>— Other including mixtures other than those of suheading 2008 19:</li> <li>— — Mixtures:</li> <li>— — — Not containing added spirit:</li> <li>— — — — Not containing added sugar, in immediate packings of a net content:</li> <li>— — — — — Of less than 4,5 kg:</li> </ul>
2008 92 97	<ul style="list-style-type: none"> <li>— — — — — Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)</li> </ul>
2008 92 98	<ul style="list-style-type: none"> <li>— — — — — Other</li> <li>— — Other:</li> <li>— — — Containing added spirit:</li> </ul>
2008 99 23	<ul style="list-style-type: none"> <li>— — — — Grapes, other than with a sugar content exceeding 13 % by weight</li> <li>— — — — Other:</li> <li>— — — — — With a sugar content exceeding 9 % by weight:</li> <li>— — — — — — Of an actual alcoholic strength by mass of 11,85 % mas or less:</li> </ul>
2008 99 25	<ul style="list-style-type: none"> <li>— — — — — — — Passion fruit and guavas</li> </ul>
2008 99 26	<ul style="list-style-type: none"> <li>— — — — — — — Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya</li> </ul>

CN code	Description of goods
2008 99 28	— — — — — Other
	— — — — — Other:
	— — — — — Of an actual alcoholic strength by mass of 11,85 % mas or less:
2008 99 36	— — — — — Tropical fruit
	— — — Not containing added spirit:
	— — — — Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 99 43	— — — — — Grapes
2008 99 45	— — — — — Plums and prunes
2008 99 46	— — — — — Passion fruit, guavas and tamarinds
	— — — — Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 99 53	— — — — — Grapes
2008 99 55	— — — — — Plums and prunes
2008 99 61	— — — — — Passion fruit, guavas and tamarinds
2008 99 62	— — — — — Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya
2008 99 68	— — — — — Other
	— — — — Not containing added sugar:
2008 99 72	— — — — — Plums and prunes
2008 99 74	
2008 99 79	
2008 99 99	— — — — — Other
	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit:
	— Orange juice:
	— — Frozen:
	— — — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:
2009 11 19	— — — — Other than of a value not exceeding € 30 per 100 kg net weight
2009 11 91	— — — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C
2009 11 99	
	— — Other than frozen:
	— — — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:
2009 19 19	— — — — Other than of a value not exceeding € 30 per 100 kg net weight
	— — — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C:

CN code	Description of goods
2009 19 91	— — — — Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight
2009 20 19	— Grapefruit juice
2009 20 91	
2009 20 99	
	— Juice of any other single citrus fruit:
	— — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:
2009 30 19	— — — Other than of a value not exceeding € 30 per 100 kg net weight
2009 30 31	— — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C
2009 30 39	
2009 30 51	
2009 30 55	
2009 30 59	
2009 30 91	
2009 30 95	
2009 30 99	
	— Pineapple juice:
	— — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:
2009 40 19	— — — Other than of a value not exceeding € 30 per 100 kg net weight
2009 40 30	— — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C
2009 40 91	
2009 40 93	
2009 40 99	
	— Apple juice:
	— — Of a density exceeding 1,33g/cm <sup>3</sup> at 20 °C:
2009 70 19	— — — Of a value exceeding € 22 per 100 kg net weight
2009 70 30	— — Of a density not exceeding 1,33g/cm <sup>3</sup> at 20 °C
2009 70 91	
2009 70 93	
2009 70 99	
	— Juice of any other single fruit or vegetable:
	— — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C:
	— — — Pear juice:

CN code	Description of goods
2009 80 19	<ul style="list-style-type: none"> <li>— — — — Other than of a value not exceeding € 22 per 100 kg net weight</li> <li>— — Of a density not exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</li> <li>— — — Pear juice:</li> </ul>
2009 80 50	<ul style="list-style-type: none"> <li>— — — — Of a value exceeding € 18 per 100 kg net weight, containing added sugar</li> <li>— — — — Other:</li> </ul>
2009 80 61	<ul style="list-style-type: none"> <li>— — — — — With an added sugar content exceeding 30 % by weight</li> </ul>
2009 80 63	<ul style="list-style-type: none"> <li>— — — — — With an added sugar content not exceeding 30 % by weight</li> </ul>
2009 80 69	<ul style="list-style-type: none"> <li>— — — — — Not containing added sugar</li> <li>— — — Other:</li> <li>— — — — Of a value exceeding € 30 per 100 kg net weight, containing added sugar:</li> </ul>
2009 80 73	<ul style="list-style-type: none"> <li>— — — — — Juices of tropical fruit</li> <li>— — — — Other:</li> <li>— — — — — With an added sugar content exceeding 30 % by weight:</li> </ul>
2009 80 83	<ul style="list-style-type: none"> <li>— — — — — — Juices of passion fruit and guavas</li> </ul>
2009 80 84	<ul style="list-style-type: none"> <li>— — — — — — Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya</li> </ul>
2009 80 86	<ul style="list-style-type: none"> <li>— — — — — — Other</li> <li>— — — — — Not containing added sugar:</li> </ul>
2009 80 97	<ul style="list-style-type: none"> <li>— — — — — — Juices of tropical fruit</li> </ul>
2009 80 99	<ul style="list-style-type: none"> <li>— — — — — — Other</li> <li>— Mixtures of juices:</li> <li>— — Of a density exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</li> <li>— — — Mixtures of apple and pear juice:</li> </ul>
2009 90 19	<ul style="list-style-type: none"> <li>— — — — Other than of a value not exceeding € 22 per 100 kg net weight</li> <li>— — — Other:</li> </ul>
2009 90 29	<ul style="list-style-type: none"> <li>— — — — Other than of a value not exceeding € 30 per 100 kg net weight</li> <li>— — Of a density not exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</li> <li>— — — Mixtures of apple and pear juice:</li> </ul>

CN code	Description of goods
2009 90 39	— — — — Other than of a value not exceeding € 18 per 100 kg net weight, with an added sugar content exceeding 30 % by weight
2009 90 41	— — — Other than mixtures of apple and pear juice
2009 90 49	
2009 90 51	
2009 90 59	
2009 90 71	
2009 90 73	
2009 90 79	
2009 90 92	
2009 90 94	
2009 90 95	
2009 90 96	
2009 90 97	
2009 90 98	
	Active yeasts:
2102 10 31	— Baker's yeasts
2102 10 39	
	Waters and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:
2202 90 91	— Containing less than 0,2 % by weight of fat obtained from the products of heading Nos 0401 to 0404
2206 00 10	Piquette
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength
2209 00 11	Wine vinegar
2209 00 19	
	Wine lees:
2307 00 19	— Other than having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight
	Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included:
	— Grape marc:
2308 90 19	— — Other than having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight



CN code	Description of goods
	Unmanufactured tobacco; tobacco refuse:
2401 10 10	— Tobacco not stemmed/stripped
2401 10 20	
2401 10 41	
2401 10 60	
2401 20 10	— Tobacco partly or wholly stemmed/stripped
2401 20 20	
2401 20 41	
2401 20 60	
2401 20 70	
3823 70 00	Industrial fatty
ex Chapter 50	Silk, excluding products of subheadings 5001 00 00 and 5002 00 00
ex Chapter 51	Wool, fine or coarse animal hair; yarn and woven fabrics, excluding products of heading No 5105
ex Chapter 52	Cotton, excluding products of subheading 5203 00 00
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
Chapter 54	Man-made filaments
Chapter 55	Man-made staple fibres
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
Chapter 57	Carpets and other textile floor coverings
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
Chapter 60	Knitted or crocheted fabrics
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles
7202	Ferro-alloys

## PART 2

## Sensitive products

CN code	Description of goods
	Live horses:
	– Other than pure-bred breeding animals:
0101 19 90	– – Other than for slaughter
0101 20 90	– Live mules and hinnies
	Live goats:
0104 20 10	– Pure-bred breeding animals <sup>(a)</sup>
	Other live animals:
0106 00 10	– Domestic rabbits
0106 00 20	– Pigeons
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
	Edible offal of horses, asses, mules or hinnies, fresh or chilled:
0206 80 91	– Other than for the manufacture of pharmaceutical products
0206 90 91	
	Livers, frozen:
0207 14 91	– Of fowls of the species <i>Gallus domesticus</i>
0207 27 91	– Of turkeys
0207 36 89	– Of ducks, geese and other fowls, other than fatty livers of ducks or geese
	Other meat and edible meat offal, fresh, chilled or frozen:
0208 10 11	– Of domestic rabbits
0208 10 19	
0208 90 10	– Of domestic pigeons
0208 90 60	– Of reindeer
0208 90 80	– Other

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
	Meat and edible meat offal, salted, in brine, dried or smoked:
	– Meat:
0210 90 10	– – Horsemeat, salted, in brine or dried
	– Offal:
0210 90 49	– – Of bovine animals, other than thick skirt and thin skirt
0210 90 60	– – Of sheep and goats
0210 90 80	– – Other, other than poultry liver
0302 65 20	Dogfish of the species <i>Squalus acanthias</i> , fresh or chilled
0303 79 87	Swordfish ( <i>Xiphias gladius</i> ), frozen
	Frozen fillets:
0304 20 61	– Of dogfish ( <i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)
0304 20 69	– Of other sharks
0304 20 91	– Of blue grenadier ( <i>Macruronus novaezealandiae</i> )
ex 0304 20 96	– Other: of halibut ( <i>Rheinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepsis</i> )
	Fish fillets, dried, salted or in brine, but not smoked:
ex 0305 30 90	– Other: fish of the species <i>Clupea ilisha</i> , in brine
	Dried fish, whether or not salted but not smoked:
	– Other than cod:
0305 59 70	– Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
	Fish, salted but not dried or smoked and fish in brine:
0305 69 30	– Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
ex 0305 69 90	– Other: fish of the species <i>Clupea ilisha</i> , in brine
	Mussels ( <i>Mytilus</i> spp.):
0307 31 10	– Live, fresh or chilled
0307 39 10	– Other
	Squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):
	– Live, fresh or chilled:

CN code	Description of goods
0307 41 91	<ul style="list-style-type: none"> <li>— — <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i></li> <li>— Frozen:</li> </ul>
0307 49 31	<ul style="list-style-type: none"> <li>— — <i>Loligo vulgaris</i></li> </ul>
0307 49 33	<ul style="list-style-type: none"> <li>— — <i>Loligo pealei</i></li> </ul>
0307 49 35	<ul style="list-style-type: none"> <li>— — <i>Loligo patagonica</i></li> </ul>
0307 49 38	<ul style="list-style-type: none"> <li>— — Other</li> </ul>
0307 49 51	<ul style="list-style-type: none"> <li>— — <i>Ommastrephes sagittatus</i></li> <li>— Other than frozen:</li> </ul>
0307 49 91	<ul style="list-style-type: none"> <li>— — <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i></li> <li>Yoghurt, flavoured or containing added fruit, nuts or cocoa:</li> </ul>
0403 10 51	<ul style="list-style-type: none"> <li>— In powder, granules or other solid forms</li> </ul>
0403 10 53	
0403 10 59	
0403 10 91	<ul style="list-style-type: none"> <li>— Other</li> </ul>
0403 10 93	
0403 10 99	<ul style="list-style-type: none"> <li>Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream:</li> </ul>
0403 90 71	<ul style="list-style-type: none"> <li>— Flavoured or containing added fruit or nuts</li> </ul>
0403 90 73	
0403 90 79	
0403 90 91	
0403 90 93	
0403 90 99	
0405 20 10	<ul style="list-style-type: none"> <li>Dairy spreads, of a fat content not exceeding 75 %</li> </ul>
0405 20 30	
0407 00 90	<ul style="list-style-type: none"> <li>Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry</li> </ul>
0509 00 90	<ul style="list-style-type: none"> <li>Natural sponges of animal origin, other than raw</li> <li>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes:</li> </ul>
0601 10	<ul style="list-style-type: none"> <li>— Dormant</li> <li>— In growth or in flower:</li> </ul>
0601 20 30	<ul style="list-style-type: none"> <li>— — Orchids, hyacinths, narcissi and tulips</li> </ul>
0601 20 90	<ul style="list-style-type: none"> <li>— — Other</li> </ul>
0602 20 90	<ul style="list-style-type: none"> <li>Other live plants (including their roots), cuttings and slips; mushroom spawn:</li> <li>— Trees, shrubs and bushes of kinds which bear edible fruit or nuts, other than vine slips, grafted or rooted</li> </ul>

CN code	Description of goods
0602 30 00	— Rhododendrons and azaleas
0602 40	— Roses
0602 90 10	— Mushroom spawn
0602 90 30	— Vegetable and strawberry plants
	— Other outdoor plants:
	— — Trees, shrubs and bushes:
0602 90 41	— — — Forest trees
0602 90 49	— — — Other, other than rooted cuttings and young plants
0602 90 51	— — Perennial plants
0602 90 59	— — Other
	— Indoor plants:
0602 90 70	— — Rooted cuttings and young plants, excluding cacti
0602 90 91	— — Flowering plants with buds or flowers, excluding cacti
0602 90 99	— — Other
0604 99 90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared, other than fresh and not further prepared than dried
	Vegetables, fresh or chilled:
0701 10 00	— Potatoes, other than new potatoes from 1 January to 15 May
0701 90 10	
0701 90 59	
0701 90 90	
0709 60 99	— Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers
0709 90 31	— — — Olives, for uses other than the production of oil <sup>(*)</sup>
0709 90 90	— — Other
	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	— Sweet corn
0710 80 59	— Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers
	Vegetables provisionally preserved, but unsuitable in that state for human consumption:
0711 90 10	— Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers

<sup>(\*)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
0711 90 30	— Sweet corn
0711 90 70	— Other vegetables
	Dried vegetables, whole, cut or sliced, but not further prepared:
0712 90 05	— Dried potatoes
0712 90 90	— Other
	Dried leguminous vegetables, shelled:
0713 50 00	— Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )
0713 90	— Other
	Sweet potatoes, fresh, chilled, frozen or dried:
0714 20 90	— Other than fresh, whole or intended for human consumption
0802 32 00	Walnuts, fresh or dried, shelled
0804 10 00	Dates, fresh or dried
0804 40 90	Avocados, from 1 June to 30 November
0805 30 90	— Limes ( <i>Citrus aurantifolia</i> ), fresh or dried
0809 40 90	— Sloes, fresh
	Other fruit, fresh:
0810 20 10	— Raspberries
	— Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :
0810 40 30	— — Fruit of the species <i>Vaccinium myrtillus</i>
0810 40 90	— — Other
0810 90 85	— — Other
	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen:
	— Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:
0811 20 19	— — Other than with a sugar content exceeding 13 % by weight
0811 20 51	— Redcurrants
	— Other:
0811 90 50	— — Fruit of the species <i>Vaccinium myrtillus</i>
0811 90 70	— — Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>
	Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption:
0812 90 95	— Other

CN code	Description of goods
0813 40 30	Pears, dried
0901 12 00	Coffee, not roasted, decaffeinated
0901 90 90	Coffee substitutes containing coffee
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
	Flour, meal and powder:
1106 10 00	— Of the dried leguminous vegetables of heading No 0713
1106 30	— Of the products of Chapter 8
1208 10 00	Flours and meals of soya beans
1209 11 00	Beet seed, of a kind for sowing
1209 19 00	
1210	Hop cones; lupulin
	Locust beans, including locust bean seeds:
1212 10 10	— Locust beans
1212 10 99	— Locust bean seeds, decorticated, crushed or ground
1214 90 10	Mangolds, swedes and other fodder roots
	Vegetable saps and extracts:
1302 13 00	— Of hops
1302 20	— Pectic substances, pectinates and pectates
1501 00 90	Poultry fat, other than of heading Nos 0209 or 1503
1502 00 90	Fats of bovine animals, sheep or goats
1503 00 19	Lard stearin and oleostearin
1503 00 90	Lard oil, oleo-oil and tallow oil
	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:
1504 10 10	— Fish-liver oils and their fractions, of a vitamin A content not exceeding 2 500 IU/g
1504 20 10	— Solid fractions, of fish
ex 1504 30 10	— Other solid fractions of marine mammals, other than whale oil or sperm oil
1505 10 00	Wool grease, crude
1508	Groundnut oil and its fractions, not chemically modified
	Coconut (copra) oil and its fractions:
1513 19	— Other than crude oil
	Palm kernel or babassu oil and fractions thereof:
1513 29	— Other than crude oil

CN code	Description of goods
1515 11 00	Linseed oil and its fractions
1515 19	
1515 21	Maize oil and its fractions
1515 29	
1515 30 90	Castor oil and its fractions
1515 50	Sesame oil and its fractions
	Other fixed vegetable fats and oils and their fractions:
	– Tobacco seed oil:
1515 90 29	– – Crude, other
1515 90 39	– – Other than crude, other
	Other oils and their fractions, crude:
1515 90 40	– For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup>
1515 90 51	– Other
1515 90 59	
	Other oils and their fractions, other than crude:
1515 90 60	– For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup>
1515 90 91	– Other
1515 90 99	
	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 10	Animal fats and oils and their fractions
	Vegetable fats and oils and their fractions:
1516 20 91	– Other than hydrogenated castor oil ('opal-wax')
1516 20 95	
1516 20 96	
1516 20 98	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats and oils
1518 00 10	Linnoxyn
	Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup> :
1518 00 31	– Crude
1518 00 39	– Other

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.



CN code	Description of goods
1518 00 91	Other animal or vegetable fats and oils and their fractions
	Other:
1518 00 99	— Other
1522 00 10	Degras
1522 00 91	Oil foots and dregs; soap stocks
1601 00 10	Sausages and similar products, of meat, meat offal or blood: food preparations based on these products
	Prepared or preserved fish:
	— Fish, whole or in pieces, but not minced:
1604 11 00	— — Salmon
1604 13 90	— — Sardinella and brisling or sprats
1604 15 11	— — Mackerel, of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>
1604 15 19	— — Other:
1604 19 10	— — — Salmonidae, other than salmon
1604 19 50	— — — Fish of the species <i>Orcynopsis unicolor</i>
1604 19 91	— — — Other, fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen
	— Other prepared or preserved fish:
1604 20 05	— — Preparations of surimi
1604 20 10	— — — Of salmon
1604 20 30	— — — Of salmonidae, other than salmon
ex 1604 20 50	— — — Of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>
1605 90 90	Aquatic invertebrates other than molluscs, prepared or preserved
1702 90 10	Chemically pure maltose
	Sugar confectionery (including white chocolate), not containing cocoa:
	— Chewing gum:
1704 10 19	— — Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose), other than gum in strips
1704 10 91	— — Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)
1704 10 99	
1704 90	— Other than chewing gum

CN code	Description of goods
1803	Cocoa paste
1804 00 00	Cocoa butter, fat and oil
	Chocolate and other food preparations containing cocoa:
	— Other preparations of chocolate or cocoa, in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806 20 70	— — Chocolate milk crumb
1806 20 80	— — Chocolate flavour coating
1806 20 95	— — Other
1806 31 00	— Other, in blocks, slabs or bars
1806 32	
1806 90	— Other preparations of cocoa
	Malt extract; food preparations of flour, meal, starch or malt extract:
1901 10 00	— Preparations for infant use, put up for retail sale
1901 90 11	— Other
1901 90 19	
1901 90 99	
	Stuffed pasta:
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 and similar forms
1904 10	Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904 20 91	Preparations obtained from maize
1904 90	Other prepared foods
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
	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90 30	— Sweet corn ( <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

CN code	Description of goods
2001 90 70	— Sweet peppers
2001 90 75	— Salad beetroot ( <i>Beta vulgaris</i> var. <i>conditiva</i> )
2001 90 85	— Red cabbages
2001 90 91	— Tropical fruit and tropical nuts
2001 90 96	— Other
	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004 10 91	— Potatoes, other than cooked, in the form of flour, meal or flakes
	— Other vegetables and mixtures of vegetables:
2004 90 30	— — Sauerkraut, capers and olives
	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005 70	— Olives
2005 90 10	— Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos
2005 90 30	— Capers
2005 90 50	— Globe artichokes
2005 90 60	— Carrots
2005 90 70	— Mixtures of vegetables
2005 90 75	— Sauerkraut
2005 90 80	— Other
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved:
2008 11 10	— Peanut butter
2008 11 92	— Groundnuts, other than peanut butter
2008 11 94	
2008 11 96	
2008 11 98	
2008 30 71	— Grapefruit segments
	— Mixtures:
2008 92 51	— — Not containing added spirit, containing added sugar
2008 92 59	
2008 92 72	
2008 92 74	
2008 92 76	
2008 92 78	
	— 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

CN code	Description of goods
	Orange juice, other than frozen, of a density not exceeding 1,33 g/cm <sup>3</sup> at 20° C
2009 19 99	— Other than of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight
2009 80 95	Juice of the fruit of the species <i>Vaccinium macrocarpon</i>
2101 12 92	Preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee
2101 12 98	
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
	Active yeasts:
2102 10 10	— Culture yeast
2102 10 90	— Other than culture yeast or bakers' yeast
2102 20 11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg
	Sauces and preparations thereof; 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 90	— Prepared mustard
2103 90 90	— Other sauces and preparations thereof; mixed condiments and mixed seasonings
2104	Soups and broths and preparations thereof; homogenised composite food preparations
2105 00	Ice-cream and other edible ice
	Food preparations not elsewhere specified or included:
2106 90 10	— Cheese fondues <sup>(a)</sup>
2106 90 20	— Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
2106 90 92	— Other than flavoured or coloured sugar syrups
2106 90 98	
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	Other non-alcoholic beverages:
2202 90 10	— Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404
	— Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
2202 90 95	— — 0,2 % or more but less than 2 %
2202 90 99	— — 2 % or more
2205	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances
2206 00 31	Other fermented beverages; mixtures of fermented beverages and non-alcoholic beverages, other than piquette
2206 00 39	
2206 00 51	
2206 00 59	
2206 00 81	
2206 00 89	
	Spirits, liqueurs and other spirituous beverages:
2208 50	— Gin and Geneva
2208 60 11	— Vodka
2208 60 19	
2208 60 91	
2208 60 99	
2208 70	— Liqueurs and cordials
2208 90 11	— Arrack
2208 90 19	
	— Other spirits and other spirituous beverages, in containers holding:
	— — 2 litres or less:
2208 90 57	— — — Other
2208 90 69	— — — Other spirituous beverages
	— — More than 2 litres:
2208 90 74	— — — Other spirits, other than distilled from fruit
2208 90 78	— — — Other spirituous beverages
2208 90 91	— Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume
2208 90 99	
	Vinegar (other than wine vinegar) and containers holding:
2209 00 91	— 2 litres or less
2209 00 99	— More than 2 litres
	Tobacco, not stemmed/stripped:
2401 10 70	— Dark air-cured tobacco
2402 20	Cigarettes containing tobacco
2402 90 00	Cigars, cheroots, cigarillos and cigarettes, other than containing tobacco
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences

CN code	Description of goods
2814	Ammonia, anhydrous or in aqueous solution
2817 00 00	Zinc oxide; zinc peroxide
2818 10	Artificial corundum, whether or not chemically defined
2819	Chromium oxides and hydroxides
ex 2820	Manganese oxides, excluding products of subheading 2820 90 10
2823 00 00	Titanium oxides
2825 80 00	Antimony oxides
2827 10 00	Ammonium chloride
2830 10 00	Sodium sulphides
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates
2836 20 00	Disodium carbonate
2836 40 00	Potassium carbonates
2836 60 00	Barium carbonate
2841 61 00	Potassium permanganate
2849 20 00	Carbides of silicon
2849 90 30	Carbides of tungsten
2850 00 70	Silicides
2903	Halogenated derivatives of hydrocarbons
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of subheadings 2905 43 00, 2905 44 and 2905 45 00
	Naphthols and their salts:
2907 15 90	— Other
2907 22 10	Hydroquinone (quinol)
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)
2914 11 00	Acetone
2914 21 00	Camphor
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

CN code	Description of goods
2916 12	Esters of acrylic acid
2917 11 00	Oxalic acid, its salts and esters
2917 36 00	Terephthalic acid and its salts
2918 14 00	Citric acid
2918 15 00	Salts and esters of citric acid
2918 22 00	O-Acetylsalicylic acid, its salts and esters
2921	Amino-function compounds
2922	Oxygen-function amino-compounds
2924 29 30	Paracetamol (INN)
2926 10 00	Acrylonitrile
2930 90 12	Cysteine
2930 90 14	Cystine
2930 90 16	Derivatives of cysteine or cystine
2930 90 20	Thiodiglycol (INN) (2,2'-thiodiethanol)
2932 12 00	2-Furaldehyde (furfural)
2932 13 00	Furfurylic alcohol and tetrahydrofurfurylic alcohol
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins
2933 61 00	Melamine
2935 00 90	Sulphonamides
3102	Mineral or chemical fertilisers, nitrogenous
	Mineral or chemical fertilisers, phosphatic:
3103 10	— Superphosphates
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
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading Nos 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
3501	Casein, caseinates and other casein derivatives; casein glues
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black

CN code	Description of goods
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 2707 and 2902
3823 12 00	Oleic acid
3901	Polymers of ethylene, in primary forms
3902	Polymers of propylene or other olefins, in primary forms
3903	Polymers of styrene, in primary forms
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
3907 60 00	Polyethylene terephthalate
3907 99	Other polyesters, other than unsaturated
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
3921 90 19	Other plates, sheets, fil, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates
3923 21 00	Sacks and bags (including cones) of ethylene polymers
4011	New pneumatic tyres, of rubber
4012	Retreated or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
4013	Inner tubes, of rubber
ex Chapter 41	Raw hides and skins (other than furskins) and leather, excluding products listed in Parts 3 and 4 and products of subheadings 4104 10 91, 4105 11 91, 4105 11 99, 4105 12, 4105 19, 4106 11 90, 4106 12 00, 4106 19 00, 4107 10 10, 4107 29 10 and 4107 90 10
4203	Articles of apparel and clothing accessories, of leather or of composition leather
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
4412	Plywood, veneered panels and similar laminated wood
4418 10 4418 20 10 4418 30 10	Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes



CN code	Description of goods
4420 10 11 4420 90 11 4420 90 19 4420 90 91	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94
4503	Articles of natural cork
4601 99 10	Mats, matting and screens other than of vegetable materials: other manufactures of plaits or similar products of subheading 4601 10
4602 90 00	Basketwork, wickerwork and other articles, other than of vegetable materials, made directly to shape
4820 10 30	Notebooks, letter pads and memorandum pads
4903 00 00	Children's picture, drawing or colouring books
4905 10 00	Globes
4908	Transfers (decalcomanias)
4909 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910 00 00	Calendars of any kind, printed, including calendar blocks
4911	Other printed matter, including printed pictures and photographs
Chapter 64	Footwear, gaiters and the like; parts of such articles
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
6913	Statuettes and other ornamental ceramic articles
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)
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)
7312	Standard wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
7313 00 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

CN code	Description of goods
Chapter 74	Copper and articles thereof
ex Chapter 76	Aluminium and articles thereof, excluding products of heading No 7601
8102 93 00	Wire, of molybdenum
8108 90 30	Bars, rods, profiles and wire, of titanium
8108 90 50	Plates, sheets, strip and foil, of titanium
8108 90 70	Tubes and pipes, of titanium
8108 90 90	Other articles of titanium
8109 90 00	Other articles of zirconium
8112 30 90	Germanium, other than unwrought; other than waste and scrap or powders
8112 99 30	Niobium (columbium), rhemium
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separations
8410	Hydraulic turbines, water wheels, and regulators thereof
8411	Turbo-jets, turbo-propellers and other gas turbines
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
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
ex 8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles, excluding products of subheading 8452 10
8509	Electro-mechanical domestic appliances, with self-contained electric motor
8516 29 91	Other electric heating apparatus, with built-in fan
8516 31	Hair dryers
8516 40	Electric smoothing irons
8516 50 00	Microwave ovens
8516 60 70	Grillers and roasters
8516 71 00	Coffee or tea makers
8516 72 00	Toasters

CN code	Description of goods
8516 79 80	Other electro-thermic appliances, other than plate warmers or deep fat fryers
8519	Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a sound-recording device
8520	Magnetic tape-recorders and other sound-recording apparatus, whether or not incorporating a sound-reproducing device
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner
8522	Parts and accessories suitable for use solely or principally with apparatus of heading Nos 8519 to 8521
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37
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
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
ex 8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of subheading 8528 13 00; video monitors and video projectors
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos 8512 or 8530
8534 00	Printed circuits
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
8702	Motor vehicles for the transport of 10 persons or more, including the driver
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 8702), including station wagons and racing cars

CN code	Description of goods
8704 21 8704 22 8704 23 8704 31 8704 32 8704 90 00	Motor vehicles for the transport of goods
8706 00	Chassis fitted with engines, for the motor vehicles of heading Nos 8701 to 8705
8707	Bodies (including cabs), for the motor vehicles of heading Nos 8701 to 8705
8708	Parts and accessories of the motor vehicles of heading Nos 8701 to 8705
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 forgoing vehicles
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised
9009	Photocopying apparatus incorporating and optical system or of the contact type and thermo-copying apparatus
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings, lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with cases of precious metal or of metal clad with precious metal
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101
9103	Clocks with watch movements
9105	Other clocks
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
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
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
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making, paint pads and rollers; squeegees (other than roller squeegees)

## PART 3

## Semi-sensitive products

CN code	Description of goods
	Live fish
	— Other than ornamental fish:
	— — Other:
ex 0301 99 90	— — — Saltwater fish: dogfish and other sharks ( <i>Squalus</i> spp.), porbeagles ( <i>Lamna cornubica</i> ; <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:
0302 21 10	— Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )
0302 21 30	— Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
0302 22 00	— Plaice ( <i>Pleuronectes platessa</i> )
0302 62 00	— Haddock ( <i>Melanogrammus aeglefinus</i> )
0302 63 00	— Coalfish ( <i>Pollachius virens</i> )
	— Dogfish and other sharks:
0302 65 50	— — Dogfish of the species <i>Scyliorhinus</i> spp.
0302 65 90	— — Other
	— Other:
	— — Saltwater fish:
0302 69 33	— — — Redfish ( <i>Sebastes</i> spp.) other than of the species <i>Sebastes marinus</i>
0302 69 41	— — — Whiting ( <i>Merlangius merlangus</i> )
0302 69 45	— — — Ling ( <i>Molva</i> spp.)
0302 69 51	— — — Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )
0302 69 85	— — — Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )
0302 69 86	— — — Southern blue whiting ( <i>Micromesistius australis</i> )
0302 69 92	— — — Pink cusk-eel ( <i>Genypterus blacodes</i> )
0302 69 99	— — — Other
0302 70 00	— Livers and roes, fresh or chilled
	Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:
0303 31 10	— Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )

CN code	Description of goods
0303 31 30	— Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
0303 33 00	— Sole ( <i>Solea</i> spp.)
0303 39 10	— Flounder ( <i>Platichthys flesus</i> )
0303 72 00	— Haddock ( <i>Melanogrammus aeglefinus</i> )
0303 73 00	— Coalfish ( <i>Pollachius virens</i> )
0303 75	— Dogfish and other sharks
	— Other:
	— — Saltwater fish:
0303 79 37	— — — Redfish ( <i>Sebastes</i> spp.) other than of the species <i>Sebastes marinus</i>
0303 79 45	— — — Whiting ( <i>Merlangius merlangus</i> )
0303 79 51	— — — Ling ( <i>Molva</i> spp.)
	— — — Fish of the species <i>Orcynopsis unicolor</i> :
0303 79 60	— — — — From 1 January to 14 February
0303 79 62	— — — — From 16 June to 31 December
0303 79 83	— — — Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )
0303 79 85	— — — Southern blue whiting ( <i>Micromesistius australis</i> )
0303 79 92	— — — Blue grenadier ( <i>Macruronus novaezealandiae</i> )
0303 79 93	— — — Pink cusk-eel ( <i>Genypterus blacodes</i> )
0303 79 94	— — — Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>
0303 79 96	— — — Other
0303 80 90	— Livers and roes, frozen
	Fish fillets and other fish meat (whether or not minced), fresh or chilled:
	— Other fish meat (whether or not minced):
	— — Other than of freshwater fish:
ex 0304 10 98	— — — Other than flaps of herring: of dogfish and other sharks ( <i>Squalus</i> spp.), porbeagles ( <i>Lamna cornubica</i> , <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Rheinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )
	Frozen fillets:
	— Of cod ( <i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i> ) and of fish of the species <i>Boreogadus saida</i> :
0304 20 21	— — Of cod of the species <i>Gadus macrocephalus</i>

CN code	Description of goods
0304 20 29	— — Other
0304 20 31	— Of coalfish ( <i>Pollachius virens</i> )
0304 20 33	— Of haddock ( <i>Melanogrammus aeglefinus</i> )
	— Of redfish ( <i>Sebastes</i> spp.):
0304 20 37	— — Other than of the species <i>Sebastes marinus</i>
0304 20 41	— Of whiting ( <i>Merlangius merlangus</i> )
0304 20 43	— Of ling ( <i>Molva</i> spp.)
0304 20 71	— Of plaice ( <i>Pleuronectes platessa</i> )
0304 20 73	— Of flounder ( <i>Platichthys flesus</i> )
0304 20 87	— Of swordfish ( <i>Xiphias gladius</i> )
	Fish meat, frozen:
0304 90 39	— Of cod of the species <i>Gadus ogac</i> and of fish of the species <i>Boreogadus saida</i>
0304 90 41	— Of coalfish ( <i>Pollachius virens</i> )
0304 90 45	— Of haddock ( <i>Melanogrammus aeglefinus</i> )
0304 90 57	— Of monkfish ( <i>Lophius</i> spp.)
0304 90 59	— Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )
0304 90 97	— Of other saltwater fish
0305 69 50	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho bucho</i> ), salted or in brine
	Crustaceans, frozen:
0306 11	— Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
0306 12	— Lobsters ( <i>Homarus</i> spp.)
	— Shrimps and prawns:
0306 13 10	— — Of the family <i>Pandalidae</i>
0306 13 40	— — Deepwater rose shrimps ( <i>Parapenaeus longirostris</i> )
0306 13 50	— — Shrimps of the genus <i>Penaeus</i>
0306 13 80	— — Other
0306 14	— Crabs
0306 19 10	— Freshwater crayfish
0306 19 90	— Other, including flours, meals and pellets, fit for human consumption

CN code	Description of goods
	Crustaceans, not frozen:
0306 21 00	— Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
0306 22	— Lobsters ( <i>Homarus</i> spp.)
0306 23 10	— Shrimps and prawns, other than of the genus <i>Crangon</i>
0306 23 90	
0306 24	— Crabs
	— Other, including flours, meals and pellets:
0306 29 10	— — Freshwater crayfish
ex 0306 29 90	— — <i>Puerullus</i> spp.
	Molluscs, whether in shell or not, and aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans: fit for human consumption:
	— Oysters:
0307 10 90	— — Oysters other than flat oysters (of the genus <i>Ostrea</i> ), live and weighing (shell included) not more than 40 g each
0307 21 00	— Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>
0307 29	
0307 31 90	— Mussels ( <i>Perna</i> spp.):
0307 39 90	
0307 41 10	— Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.), live, fresh or chilled
0307 41 99	— Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , live, fresh or chilled
0307 49 01	— Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.), frozen
0307 49 11	
0307 49 18	
0307 49 71	— Other cuttlefish and squid, other than frozen:
	— — Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiola</i> spp.) dried, salted or in brine
0307 49 99	— — Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , dried, salted or in brine
0307 51 00	— Octopus ( <i>Octopus</i> spp.):
0307 59	
	Other:
0307 91 00	— Live, fresh or chilled
	— Other, frozen:
0307 99 13	— — Striped venus and other species of the family <i>Veneridae</i>



CN code	Description of goods
0307 99 18	— — Other aquatic invertebrates
0307 99 90	— Other, other than frozen
0410 00 00	Edible products of animal origin, not elsewhere specified or included
0602 10 90	Unrooted cuttings and slips, other than of vines  Outdoor plants: — Trees, shrubs and bushes, other than forest trees:
0602 90 45	— — Rooted cuttings and young plants
0603 10 15	Cut orchids, fresh, from 1 June to 31 October  Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes:
0604 10 90	— Mosses and lichens, other than reindeer moss  — Other, fresh:
0604 91 21	— — Christmas trees:
0604 91 29	
0604 91 49	— — — Conifer branches other than of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and noble firs ( <i>Abies procera</i> Rhed.)
0604 91 90	— — Other, fresh
0802 12 90	Almonds, shelled, fresh or dried, other than bitter
0802 31 00	Walnuts, in shell, fresh or dried  Avocados, fresh or dried:
0804 40 20	— from 1 January to 31 May
0804 40 95	— from 1 December to 31 May
0805 40	Grapefruit, fresh or dried  Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:
0811 20 90	— Loganberries, whitecurrants and gooseberries
0811 90 31	— Other, with a sugar content not exceeding 13 % by weight
0811 90 39	— Not containing added sugar or other sweetening matter:
0811 90 85	— — Tropical fruit and tropical nuts
0811 90 95	— — Other

CN code	Description of goods
0812 90 40	Fruit of the species <i>Vaccinium myrtillus</i> , provisionally preserved, but unsuitable in that state for immediate consumption
	Fruit, dried, other than that of heading Nos 0801 to 0806:
0813 40 50	— Papaws (papayas)
0813 40 70	— Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya
0813 40 95	— Other
	— Mixtures of dried fruit, other than that of heading Nos 0801 to 0806:
0813 50 12	— — Not containing prunes
0813 50 15	
0813 50 31	— Mixtures exclusively of dried nuts of heading Nos 0801 and 0802
0813 50 39	
0901 21 00	Coffee, roasted
0901 22 00	
0905 00 00	Vanilla
0907 00 00	Cloves (whole fruit, cloves and stems)
0910 40 13	Thyme, other than wild thyme ( <i>Thymus serpyllum</i> ), neither crushed nor ground
0910 40 19	Thyme, crushed or ground
0910 40 90	Bay leaves
0910 91 90	Mixtures of spices, or ground
0910 99 99	Other spices, crushed or ground, other than mixtures
1209 21 00	Lucerne (alfalfa) seed
	Seeds of forage plants, other than beet seed:
1209 29 80	— Other
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers
1209 91	Vegetable seeds
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of subheading No 1209 30 00
1209 99 99	Other seeds
	Palm oil and its fractions, not chemically modified:
1511 10 90	— Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1511 90	— Other

CN code	Description of goods
1513 11	Coconut (copra) oil, crude
1513 21	Palm kernel or babassu oil, crude
1521 90 99	Beeswax and other insect waxes, other than raw
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of a net content of 1 kg or less
	Prepared or preserved fish, whole or in pieces but not minced:
1604 15 90	— Mackerel of the species <i>Scomber australasicus</i>
1604 19 92	— Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
1604 19 93	— Coalfish ( <i>Pollachius virens</i> )
1604 19 94	— Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)
1604 19 95	— Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )
1604 19 98	— Other
	Other prepared or preserved fish:
ex 1604 20 90	— Smoked coalfish; brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber australasicus</i> ) and lamprey, minced
1604 30	Caviar and caviar substitutes
	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:
1605 10 00	— Crab
1605 20	— Shrimps and prawns
1605 30 90	— Lobster
1605 40 00	— Other crustaceans
1605 90 11	— Mussels ( <i>Mytilus</i> spp. <i>Perna</i> spp.), in airtight containers
1605 90 19	— Mussels ( <i>Mytilus</i> spp. <i>Perna</i> spp.), other than in airtight containers
1605 90 30	— Molluscs other than mussels
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
	Cocoa powder, containing added sugar or other sweetening matter:
1806 10 15	— Containing no sucrose or containing less than 65 % by weight of sucrose
1806 10 20	(including invert sugar expressed as sucrose) or isoglucose expressed as sucrose

CN code	Description of goods
1902 20 10	Stuffed pasta, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates
	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90 20	— Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos
2001 90 60	— Palm hearts
	Vegetables, fruit, nuts, fruit peel and other edible parts of plants, preserved by sugar (drained, glacé or crystallised):
	— Other than with sugar content exceeding 13 % by weight:
2006 00 91	— — Tropical fruit and tropical nuts
2006 00 99	— — Other
	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations:
	— Other than with a sugar content exceeding 13 % by weight:
2007 10 91	— — Homogenised
2007 10 99	
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved:
2008 19	— Nuts and other seeds, other than groundnuts
2008 91 00	— Palm hearts
	— Mixtures:
	— — Containing added spirit:
	— — — With a sugar content exceeding 9 % by weight:
2008 92 12	— — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas
2008 92 14	
2008 92 32	— — — With a sugar content not exceeding 9 % by weight
2008 92 34	
2008 92 36	
2008 92 38	
	— — Not containing added spirit or added sugar:
2008 92 92	— — — In immediate packings of a net content of 4,5 kg or more
2008 92 93	
2008 92 94	
2008 92 96	
2008 99 11	— Ginger, containing added spirit
2008 99 19	
	— Other:
	— — Containing added spirit:
	— — — With a sugar content not exceeding 9 % by weight:

CN code	Description of goods
2008 99 38	— — — — Of an actual alcoholic strength by mass exceeding 11,85 % mas
2008 99 40	— — Not containing added spirit, containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 99 47	— — — Other than ginger, grapes, plums and prunes, passion fruit, guavas and tamarinds
2008 99 49	Juice of any other single fruit or vegetable, unfermented: — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20° C:
2009 80 36	— — Of a value exceeding € 30 per 100 kg net weight
2009 80 38	— Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20° C:
2009 80 71	— — Cherry juice, of a value exceeding € 30 per 100 kg net weight, containing added sugar — — Other, of a value not exceeding € 30 per 100 kg net weight:
2009 80 88	— — — With an added sugar content not exceeding 30 % by weight
2009 80 89	
2009 80 96	— — Cherry juice, not containing added sugar
2101 11	Extracts, essences and concentrates of coffee
2102 30 00	Prepared baking powders
2302 50 00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the milling, sifting or other working of leguminous plants
2309 10 90	Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products Other preparations of a kind used in animal feeding:
2309 90 91	— Beetpulp with added molasses
2309 90 93	— Premixtures
2309 90 95	— Other
2309 90 97	
	Unmanufactured tobacco
2401 10 30	— Tobacco not stemmed/stripped
2401 10 49	
2401 10 50	
2401 10 80	
2401 10 90	

CN code	Description of goods
2401 20 30	— Tobacco partly or wholly stemmed/stripped
2401 20 49	
2401 20 50	
2401 20 80	
2401 20 90	
2401 30 00	Tobacco refuse
2402 10 00	Cigars, cheroots and cigarillos, containing tobacco
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts
2827 32 00	Aluminium chloride
2834 10 00	Nitrites
2904 20 00	Derivatives of hydrocarbons, containing only nitro or only nitroso groups
2914 22 00	Cyclohexanone, methylcyclohexanones
2916 11 10	Acrylic acid
2916 14	Esters of methacrylic acid
2917 12 10	Adipic acid, and its salts
2917 14 00	Maleic anhydride
2917 32 00	Diethyl orthophthalates
2917 35 00	Phthalic anhydride
2918 21 00	Salicylic acid and its salts
2918 29 10	Sulfosalicylic acids, hydroxynaphthoic acids; its salts and esters
2924 10 00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof
2924 21	Ureines and their derivatives; salts thereof
2924 29 90	Other carboxamide-function compounds
2927 00 00	Diazo-, azo- or azoxy-compounds
2929 10	Isocyanates
2930 40 90	Methionine other than methionine (INN)
2930 90 70	Other organo-sulphur compounds, other than products of subheadings 2930 90 12 to 2930 90 50
2940 00 90	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939, other than rahmnose, raffinose and mannose

CN code	Description of goods
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter, based on synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
3507	Enzymes; prepared enzymes not elsewhere specified or included
3906 10 00	Polymethyl methacrylate
3907 10 00	Polyacetals
3908	Polyamides in primary form
4010	Conveyor or transmission belts or belting, of vulcanised rubber
ex 4106	Goat or kid skin leather, without hair on, other than leather of heading Nos 4108 or 4109, excluding products of subheadings 4106 11 90, 4106 12 00 and 4106 19 00
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, jewellery 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
4204 00	Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses
4205 00 00	Other articles of leather or of composition leather
ex Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork, excluding products mentioned in Part 2
Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops and parts thereof
ex Chapter 69	Ceramic products, excluding products mentioned in Part 2
ex Chapter 70	Glass and glassware, excluding products mentioned in Part 2
7117	Imitation jewellery
ex Chapter 73	Articles of iron or steel, excluding products mentioned in Parts 2 and 4
ex Chapter 78	Lead and articles thereof, excluding products of heading No 7801
ex Chapter 79	Zinc and articles thereof, excluding products of heading Nos 7901 and 7903

CN code	Description of goods
ex Chapter 81	Other base metals; cermets; articles thereof, excluding products mentioned in Part 2 and products of subheadings 8101 10 00, 8101 91 10, 8102 10 00, 8102 91 10, 8104 11 00, 8104 19 00, 8107 10 10, 8108 10, 8109 10 10, 8110 00 11, 8112 20 31, 8112 30 20, 8112 91 10, 8112 91 31, 8112 91 81, 8112 91 89 and 8113 00 20
Chapter 82	Tolls, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
Chapter 83	Miscellaneous articles of base metal
8406	Steam turbines and other vapour turbines
8407	Spark-ignition reciprocating or rotary internal combustion piston engines
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
8409	Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408
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
ex 8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415, excluding products of subheading 8418 99
8420	Calandring or other rolling machines, other than for metals or glass, and cylinders thereof
8443	Printing machinery including ink-jet printing machines, other than those of heading No 8471; machines for uses ancillary to printing
8450	Household or laundry-type washing machines, including machines which both wash and dry
8451	Machinery (other than machines of heading No 8450), for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines



CN code	Description of goods
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
8455	Metal-rolling mills and rolls thereof
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical electron beam, ionic-beam or plasma arc processes
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
8458	Lathes (including turning centres) for removing metal
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
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finish metal, sintered metal carbides 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
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, sintered metal carbides or cermets, not elsewhere specified or included
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping, machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above
8463	Other machine-tools for working metal or cermets, without removing material
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No 8515; gas-operated surface tempering machines and appliances
8469	Typewriters and word-processing machines
8470	Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening, perforating or stapling machines)

CN code	Description of goods
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos 8469 to 8472
8504	Electrical transformers, static converters (for example, rectifiers) and inductors
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads
ex 8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems, excluding products of subheading 8517 19 10
8518	Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audiofrequency electric amplifiers; electric sound amplifier sets
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
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
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
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
8714	Parts and accessories of vehicles of heading Nos 8711 to 8713
8715 00	Baby carriages and parts thereof
8716	Trailers and semi-trailers, Other vehicles not mechanically propelled; parts thereof
Chapter 89	Ships, boats and floating structures

CN code	Description of goods
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of fittings for instruments or apparatus, other than such elements of glass not optically worked
9005	Binoculars, monoculars, other optical telescopes, and mountings thereof; other astronomical instruments and mountings thereof, but not including instruments for radio astronomy
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 8539
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
9012	Microscopes other than optical microscopes, diffraction apparatus
9014	Direction-finding compasses; other navigational instruments and appliances
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights
9033 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90
ex Chapter 91	Clocks and watches and parts thereof, excluding products mentioned in Part 2
ex Chapter 92	Musical instruments; parts and accessories of such articles, excluding products mentioned in Part 2

## PART 4

## Non-sensitive products

CN code	Description of goods
	Live horses:
	— Other than pure-bred breeding animals:
0101 19 10	— — Horses for slaughter <sup>(a)</sup>
	Meat of swine, other than domestic swine:
	— Fresh or chilled:
0203 11 90	— — Carcasses and half-carcasses
0203 12 90	— — Hams, shoulders and cuts thereof, with bone in
0203 19 90	— — Other
	— Frozen:
0203 21 90	— — Carcasses and half-carcasses
0203 22 90	— — Hams, shoulders and cuts thereof, with bone in
0203 29 90	— — Other
	Edible offal:
	— Of bovine animals, fresh or chilled:
	— — Other than for the manufacture of pharmaceutical products:
0206 10 91	— — — Livers
0206 10 99	— — — Other
	— Of bovine animals, frozen:
0206 21 00	— — — Tongues
0206 22 90	— — — Livers
0206 29 99	— — Other
	— Of swine, other than domestic swine, other than for the manufacture of pharmaceutical products:
0206 30 90	— — Fresh or chilled
	— — Frozen:
0206 41 99	— — — Livers
0206 49 99	— — — Other
	— Of sheep and goats, other than for the manufacture of pharmaceutical products:

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
0206 80 99	— — Fresh or chilled
0206 90 99	— — Frozen
0207 34	Fatty livers, fresh or chilled  Fatty livers, frozen:
0207 36 81	— Of geese
0207 36 85	— Of ducks
	Other meat and edible meat offal, fresh, chilled or frozen:
0208 10 90	— Of rabbits, other than domestic, or of hares
0208 20 00	— Frogs' legs  — Of game other than of rabbits or hares:
0208 90 20	— — Of quails
0208 90 40	— — Other
0301 10 90	Live ornamental saltwater fish  Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges), not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:  — Feathers of a kind used for stuffing; down:
0505 10 90	— — Other than raw
0505 90 00	— Other
0601 20 10	Chicory plants and roots, other than roots of heading No 1212
0602 20 10	Vine slips, grafted or rooted  Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes:  — Conifer branches, fresh:
0604 91 41	— — Of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs ( <i>Abies procera</i> Rhed.)

CN code	Description of goods
0604 99 10	— Other, not further prepared than dried Dried leguminous vegetables, shelled, whether or not skinned or split:
0713 10	— Peas ( <i>Pisum sativum</i> )
0713 20 00	— Chickpeas (garbanzos)
0713 31 00	— Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)
0713 32 00	
0713 33	
0713 39 00	
0713 40 00	— Lentils
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption <sup>(a)</sup>
0714 90 90	Jerusalem artichokes and similar roots and tubers with high starch or inwin content, sago pith, fresh, chilled, frozen or dried Other nuts, fresh or dried, whether or not shelled or peeled:
0802 50 00	— Pistachios
0802 90 50	— Pine nuts
0802 90 60	— Macadamia nuts
0802 90 85	— Other
0804 50 00	Guavas, mangoes and mangosteens, fresh or dried
0807 20 00	Papaws (papayas), fresh
0812 90 30	Papaws (papayas), provisionally preserved, but unsuitable in that state for immediate consumption
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
0901 11 00	Coffee, not roasted, not decaffeinated
0901 90 10	Coffee husks and skins
0902 10 00	Green tea (not fermented) in immediate packings of not exceeding 3 kg
0904 12 00	Pepper of the genus <i>Piper</i> , crushed or ground Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:
0904 20 39	— Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried, neither crushed nor ground
0904 20 90	— Crushed or ground
0908 10 90	Nutmeg, other than neither nor crushed nor ground, for the industrial manufacture of essential oils or resinoids
0908 20 90	Mace, crushed or ground

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
0909 10 90	Seeds of badian
0910 20	Saffron
0910 91 10	Mixtures of spices referred to in note 1(b) of this chapter, neither crushed nor ground
0910 99 91	Other spices, neither crushed nor ground
	Seeds of forage plants, of a kind used for sowing:
1209 22	— Clover ( <i>Trifolium</i> spp.) seed
1209 23	— Fescue seed
1209 24 00	— Kentucky blue grass ( <i>Poa pratensis</i> L.) seed
1209 25	— Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
1209 26 00	— Timothy grass seed
1209 29 10	— Vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> L., <i>Poa trivialis</i> L.); cocksfoot grass ( <i>Dactylis glomerata</i> L.); bent grass ( <i>Agrostis</i> )
1209 29 50	— Lupine seed
1211 10 00	Liquorice roots, fresh or dried, whether or not cut, crushed or powdered
1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered
1212 10 91	Locust bean seeds, not decorticated, crushed or ground
1212 30 00	Apricot, peach or plum stones and kernels
1212 99 10	Chicory roots of a kind used primarily for human consumption
1302 12 00	Vegetable saps and extracts, of liquorice
1302 31 00	Agar-agar
1302 32 10	Mucilages and thickeners of locust beans or locust bean seeds
1501 00 11	Pig fat (including lard), for industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup>
1503 00 30	Tallow oil, not emulsified or mixed or otherwise prepared, for industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup>
1505 90 00	Wool grease and fatty substances derived therefrom (including lanolin), other than crude wool grease

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1511 10 10	Palm oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(a)</sup>
	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified:
1515 40 00	— Tung oil and its fractions
1515 60 90	— Jojoba oil, other than raw oil
1515 90 10	— Oiticica oils; myrtle wax and Japan wax; their fractions
1516 20 10	Hydrogenated castor oil ('opal-wax')
1518 00 95	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1521 10 90	Vegetable waxes (other than triglycerides), other than raw
	Residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	— Other than containing oil having the characteristics of olive oil:
1522 00 99	— — Other than oil foots and dregs and soapstocks
1603 00 30	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of more than 1 kg but less than 20 kg
1801 00 00	Cocoa beans, whole or broken, raw or roasted
1901 20 00	Mixes and doughs for the preparations of bakers' wares of heading No 1905
	Food preparations:
1901 90 91	— Other, containing no milk fats, sucrose, isoglucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404
	— Pineapples:
2008 20 19	— — Containing added spirit, in immediate packings of a net content exceeding 1 kg with a sugar content not exceeding 17 % by weight
2008 20 39	
2101 20 20	Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté
2101 20 92	
2101 20 98	
2102 20 19	Inactive yeasts:
	— Other

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.



CN code	Description of goods
2102 20 90	Single-cell micro-organisms, dead (not including vaccines of heading No 3002)
2103 30 10	Mustard flour
2201 10	Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
2203 00	Beer made from malt
	Spirits, liqueurs and other spirituous beverages:
2208 20 26	— Spirits obtained by distilling grape wine or grape marc
2208 20 29	
2208 20 86	
2208 20 89	
2208 30 11	— Bourbon whiskey <sup>(a)</sup>
2208 30 19	
2208 30 32	— Malt whisky, in containers holding 2 litres or less
2208 30 52	— Blended whisky
2208 30 58	
2208 30 72	— Other Scotch whisky, in containers holding 2 litres or less
2208 30 82	— Other whisky
2208 30 88	
2208 90 33	— Plum, pear or cherry spirit (excluding liqueurs)
2208 90 38	
	— Other spirits (excluding liqueurs):
2208 90 48	— — Distilled from fruit, other than Calvados, in containers holding 2 litres or less
2208 90 71	— — Distilled from fruit, in containers holding more than 2 litres
2308 90 90	Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included, other than acorns, horse-chestnuts and pomace or marc of fruit
2309 90 10	Fish or marine mammal solubles
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

<sup>(a)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, excluding products mentioned in Parts 2 and 3, and products of subheadings 2804 69 00, 2805 11 00, 2805 19 00, 2805 21 00, 2805 22 00, 2805 30, 2805 40 10, 2818 20 00, 2818 30 00, ex 2844 30 11 (unwrought cermets, waste and scrap of uranium depleted in U 235), 2844 30 19, ex 2844 30 51 (unwrought cermets, waste and scrap of thorium), 2845 10 00 and 2845 90 10
ex Chapter 29	Organic chemicals, excluding products mentioned in Parts 2 and 3 and products of subheadings 2905 43 00 and 2905 44
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, excluding products mentioned in Parts 2 and 3, and products of subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
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
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes, excluding products mentioned in Parts 2 and 3, and products of subheadings 3502 11 90, 3502 19 90, 3502 20 91, 3502 20 99, 3502 90 70, 3505 10 10, 3505 10 90 and 3505 20
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
Chapter 37	Photographic or cinematographic goods
ex Chapter 38	Miscellaneous chemical products, excluding products mentioned in Parts 1 and 2 and products of subheadings 3809 10 and 3824 60
ex Chapter 39	Plastics and articles thereof, excluding products mentioned in Parts 2 and 3
ex Chapter 40	Rubber and articles thereof, excluding products mentioned in Parts 2 and 3
ex 4107	Leather of other animals, without hair on, other than leather of heading Nos 4108 or 4109, excluding products of subheadings 4107 10 10, 4107 29 10 and 4107 90 10

CN code	Description of goods
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons
Chapter 43	Furskins and artificial fur; manufactures thereof
ex Chapter 44	Wood and articles of wood, excluding products mentioned in Part 2
ex Chapter 45	Cork and articles of cork, excluding products listed in Part 2
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard, excluding products listed in Part 2
Chapter 65	Headgear and parts thereof
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers, articles of human hair
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coins, excluding products mentioned in Part 3
ex Chapter 72	Iron and steel, excluding products mentioned in Part 1 and products of subheadings 7201 10 11, 7201 10 19, 7201 10 30, 7201 20 00, 7201 50 90, heading No 7206, 7218 10 00 and 7224 10 00
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, or iron or steel
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel

CN code	Description of goods
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
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
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel
7317 00	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
Chapter 75	Nickel and articles thereof
ex Chapter 84	Nuclear reactors, boilers, machinery appliances; parts thereof, excluding products mentioned in Parts 2 and 3
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, excluding products mentioned in Parts 2 and 3
Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
8701	Tractors (other than tractors of heading No 8709)
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
Chapter 88	Aircraft, spacecraft and parts thereof
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products mentioned in Parts 2 and 3

CN code	Description of goods
9401	Seats (other than those of heading No 9402) whether or not convertible into beds, and parts thereof
9403 40	Wooden furniture of a kind used in the kitchen
9403 80 00	Furniture of other materials, including cane, osier, bamboo or similar materials
9403 90	Parts
9406 00	Prefabricated buildings
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, excluding products mentioned in Part 2
ex Chapter 96	Miscellaneous manufactures articles, excluding products mentioned in Part 2

## ANNEX II

## PART I

List of sectors and countries referred to in Articles 3 and 4 <sup>(a)</sup>

CN code	Description of goods	Countries concerned
Chapters 1 and 2	Live animals; meat and edible meat offal	Argentina Brazil Uruguay
Chapter 3 1604 1605 1902 20 10	Fish and crustaceans, molluscs and other aquatic vertebrates; prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; crustaceans, molluscs and other aquatic invertebrates, prepared or preserved; stuffed pasta, whether or not cooked or otherwise preserved, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	Thailand
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Argentina <sup>(1)</sup> Mexico
Chapter 5	Products of animal origin, not elsewhere specified or included	China
Chapters 6 to 8	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage; edible vegetables and certain roots and tubers; edible fruit and nuts; peel of citrus fruits or melons	Chile Mexico Thailand
Chapter 9	Coffee, tea, maté and spices	Brazil
Chapters 10 and 11	Cereals; products of the milling industry; malt; starches; inulin; wheat gluten	Malaysia <sup>(1)</sup>
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	China <sup>(1)</sup> Ukraine
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Brazil <sup>(1)</sup> Chile <sup>(1)</sup>

<sup>(a)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of 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.

<sup>(1)</sup> Application of Article 4(1).

CN code	Description of goods	Countries concerned
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Indonesia Malaysia Philippines
Chapters 16 to 23 except for codes 1604, 1605 and 1902 20 10	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; sugars and sugar confectionery; cocoa and cocoa preparations; preparations of cereals, flour, starch or milk; pastry cook's products; preparations of vegetables, fruit, nuts or other parts of plants; miscellaneous edible preparations; beverages, spirits and vinegar; residues and waste from the food industries; prepared animal fodder	Argentina Brazil Thailand
Chapter 24	Tobacco and manufactured tobacco substitutes	Brazil
Chapters 25 to 27	Mineral products	Saudi Arabia Russia Libya <sup>(1)</sup>
Chapter 28 Chapter 29 Chapter 30 Chapter 32 Chapter 33 Chapter 34 Chapter 35 Chapter 36 Chapter 37 Chapter 38	Chemicals excluding fertilisers	China <sup>(1)</sup>
Chapter 31	Fertilisers	Belarus Kazakhstan Russia Ukraine Chile <sup>(1)</sup>
Chapters 39 and 40	Plastics and rubber	Malaysia Thailand
Chapter 41	Leather, raw hides and skins	Argentina Brazil India Pakistan
Chapters 42 and 43	Articles of leather and furskins	China India Pakistan Thailand
Chapters 44 to 46	Wood	Malaysia Indonesia
Chapters 47 to 49	Paper	Brazil <sup>(1)</sup>

<sup>(1)</sup> Application of Article 4(1).

CN code	Description of goods	Countries concerned
Chapters 50 to 60	Textiles	India Pakistan
Chapters 61 to 63	Clothing	Malaysia Thailand Macao China <sup>(1)</sup>
Chapters 64 to 67	Footwear	Brazil Thailand China Indonesia
Chapters 68 to 70	Glass and ceramic products	China <sup>(1)</sup>
Chapter 71	Jewellery and precious metals	Thailand Brunei Kazakhstan
7202 11 7202 99 11 7207 11 11 7207 11 14 7207 11 16 7207 12 10 7207 19 11 7207 19 14 (*) 7207 19 16 (*) 7207 19 31 7207 20 11 7207 20 15 7207 20 17 7207 20 32 7207 20 51 7207 20 55 (*) 7207 20 57 7207 20 71 7208 10 00 (*) 7208 25 00 (*) 7208 26 00 (*) 7208 27 00 (*) 7208 36 00 (*) 7208 37 (*) 7208 38 (*) 7208 39 (*) 7208 40 (*) 7208 51 10 7208 51 30 (*) 7208 51 50 (*) 7208 51 91 (*) 7208 51 99 (*) 7208 52 10 7208 52 91 (*) 7208 52 99 (*) 7208 53 10 7208 53 90 (*) 7208 54 (*) 7208 90 10 (*) 7209 15 00 7209 16 (*) 7209 17 (*) 7209 18 (*) 7209 25 00 7209 26 (*) 7209 27 (*) 7209 28 (*)	ECSC products	Brazil Mexico Albania <sup>(2)</sup> Ukraine <sup>(2)</sup> Belarus <sup>(2)</sup> Moldova <sup>(2)</sup> Russia <sup>(2)</sup> Georgia <sup>(2)</sup> Armenia <sup>(2)</sup> Azerbaijan <sup>(2)</sup> Kazakhstan <sup>(2)</sup> Turkmenistan <sup>(2)</sup> Uzbekistan <sup>(2)</sup> Tajikistan <sup>(2)</sup> Kyrgyzstan <sup>(2)</sup> South Africa <sup>(2)</sup> China <sup>(3)</sup>

(1) Application of Article 4(1).

(2) Application of Article 3(2).

(3) Under Article 3(2), the exclusion applies to China only in respect of those products marked with an asterisk.



CN code	Description of goods	Countries concerned
7209 90 10 (*)		
7210 11 10 (*)		
7210 12 11 (*)		
7210 12 19 (*)		
7210 20 10 (*)		
7210 30 10 (*)		
7210 41 10 (*)		
7210 49 10 (*)		
7210 50 10 (*)		
7210 61 10 (*)		
7210 69 10 (*)		
7210 70 31 (*)		
7210 70 39 (*)		
7210 90 31 (*)		
7210 90 33 (*)		
7210 90 38 (*)		
7211 13 00		
7211 14 10 (*)		
7211 14 90		
7211 19 20 (*)		
7211 19 90		
7211 23 10 (*)		
7211 23 51		
7211 29 20 (*)		
7211 90 11 (*)		
7212 10 10 (*)		
7212 10 91 (*)		
7212 20 11 (*)		
7212 30 11 (*)		
7212 40 10 (*)		
7212 40 91 (*)		
7212 50 31 (*)		
7212 50 51 (*)		
7212 60 11 (*)		
7212 60 91		
7213 10 00 (*)		
7213 20 00		
7213 91 10 (*)		
7213 91 20		
7213 91 41 (*)		
7213 91 49 (*)		
7213 91 70		
7213 91 90		
7213 99 10 (*)		
7213 99 90		
7214 20 00 (*)		
7214 30 00		
7214 91 10 (*)		
7214 91 90		
7214 99 10 (*)		
7214 99 31 (*)		
7214 99 39 (*)		
7214 99 50 (*)		
7214 99 61 (*)		
7214 99 69 (*)		
7214 99 80 (*)		
7214 99 90		
7215 90 10 (*)		
7216 10 00		
7216 21 00		
7216 22 00		
7216 31		
7216 32		
7216 33		
7216 40		
7216 50		
7216 99 10		
7218 91 11		
7218 91 19		
7218 99 11		

CN code	Description of goods	Countries concerned
7218 99 20		
7219 11 00		
7219 12		
7219 13		
7219 14		
7219 21		
7219 22		
7219 23 00		
7219 24 00		
7219 31 00		
7219 32		
7219 33		
7219 34		
7219 35		
7219 90 10		
7220 11 00		
7220 12 00		
7220 20 10		
7220 90 11		
7220 90 31		
7221 00		
7222 11		
7222 19		
7222 30 10		
7222 40 10		
7222 40 30		
7224 90 01		
7224 90 05		
7224 90 08		
7224 90 15		
7224 90 31		
7224 90 39		
7225 11 00		
7225 19		
7225 20 20		
7225 30 00		
7225 40		
7225 50 00		
7225 91 10		
7225 92 10		
7225 99 10		
7226 11 10		
7226 19 10		
7226 19 30		
7226 20 20		
7226 91		
7226 92 10		
7226 93 20		
7226 94 20		
7226 99 20		
7227		
7228 10 10		
7228 10 30		
7228 20 11		
7228 20 19		
7228 20 30		
7228 30		
7228 60 10		
7228 70 10		
7228 70 31		
7228 80 10		
7228 80 90 (*)		
7301 10 00		
7302 10 31		
7302 10 39		
7302 10 90		
7302 20 00		
7302 40 10		
7302 90 10		

CN code	Description of goods	Countries concerned
7202 21 7202 41 7202 49 7202 50 00 7202 60 00 7202 70 00 7202 80 00 7202 91 00 7202 93 00 7202 99 19 7202 99 30 7202 99 80 7205 7217 7223 7303 to 7326 Chapters 74 to 83	Base metals, non-ECSC	Kazakhstan Russia China
8470 8471 8473 8504 8505 8517 8518 8519 8520 8521 8522 8523 8524 8525 30 8525 40 8526 8527 8528 8529 8531 8532 8533 8534 8536 8540 11 8540 12 8541 8542	Consumer electronics	Malaysia
Chapter 86 Chapter 88 Chapter 89	Transport equipment	Brazil <sup>(1)</sup>
Chapters 94 to 96	Miscellaneous	Thailand China

<sup>(1)</sup> Application of Article 4(1).

## PART 2

## Identification of countries and sectors referred to in Article 3

I. *Classification of beneficiary countries by development index*

The development index represents each country's overall level of industrial development compared with that of the European Union. It is based on the following formula, which combines per capita income with the level of manufactured exports:

$$\frac{\{\log[(Y_i/POP_i)/(Y_{ue}/POP_{ue})]+\log[X_i/X_{ue}]\}}{2}$$

in which:

- Y = the beneficiary country's income,  
 Y<sub>ue</sub> = the European Union's income,  
 POP<sub>i</sub> = the beneficiary country's population,  
 POP<sub>ue</sub> = the population of the European Union,  
 X<sub>i</sub> = the value of the beneficiary country's manufactured exports,  
 X<sub>ue</sub> = the value of the European Union's manufactured exports.

Using this formula, an index of 0 means the beneficiary's level of industrial developments is equal to that of the European Union.

Figures for income and population are taken from World Bank statistics (World Development Report 1993) and those for manufactured exports from the Unctad Handbook of International Trade and Development Statistics (1992).

II. *Classification of beneficiary countries by relative sectoral specialisation index*

A beneficiary country's specialisation index is derived from the relationship between the proportion of imports in a determined sector coming from this country within the total amount of Community imports in this sector, on the one hand, and on the other hand, this country's share of the total Community imports.

III. *Combining the development and specialisation indexes*

The combination of these two indexes determines how Article 3 will be applied to each beneficiary country.

For countries with a development index greater than -1, Article 3 will apply when the specialisation index equals or exceeds 1.

For countries with a development index between -1 and -1,23, Article 3 will apply when the specialisation index equals or exceeds 1,5.

For countries with a development index between -1,23 and -1,70, Article 3 will apply when the specialisation index equals or exceeds 5.

For countries with a development index between -1,70 and -2, Article 3 will apply when the specialisation index equals or exceeds 7.

Article 3 will not apply to countries with a development index of less than -2.

## ANNEX III

## List of beneficiary countries and territories enjoying generalised tariff preferences (\*)

## A. INDEPENDENT COUNTRIES

AL	Albania	AO	Angola <sup>(2)</sup>	BO	Bolivia <sup>(3)</sup>
UA	Ukraine	ET	Ethiopia <sup>(2)</sup>	PY	Paraguay
BY	Belarus	ER	Eritrea <sup>(2)</sup>	UY	Uruguay
MD	Moldova	DJ	Djibouti <sup>(2)</sup>	AR	Argentina
RU	Russia	SO	Somalia <sup>(2)</sup>	CY	Cyprus
GE	Georgia	KE	Kenya	LB	Lebanon
AM	Armenia	UG	Uganda <sup>(2)</sup>	SY	Syria
AZ	Azerbaijan	TZ	Tanzania <sup>(2)</sup>	IQ	Iraq
KZ	Kazakhstan	SC	Seychelles and dependencies	IR	Iran
TM	Turkmenistan	MZ	Mozambique <sup>(2)</sup>	JO	Jordan
UZ	Uzbekistan	MG	Madagascar <sup>(2)</sup>	SA	Saudi Arabia
TZ	Tajikistan	MU	Mauritius	KW	Kuwait
KG	Kyrgyzstan	KM	Comoros <sup>(2)</sup>	BH	Bahrain
HR	Croatia <sup>(1)</sup>	ZM	Zambia <sup>(2)</sup>	QA	Qatar
BA	Bosnia and Herzegovina <sup>(1)</sup>	ZW	Zimbabwe	AE	United Arab Emirates
XM	Former Yugoslav Republic of Macedonia <sup>(1)</sup>	MW	Malawi <sup>(2)</sup>	OM	Oman
MA	Morocco	ZA	South Africa	YE	Yemen <sup>(2)</sup>
DZ	Algeria	NA	Namibia	AF	Afghanistan <sup>(2)</sup>
TN	Tunisia	BW	Botswana	PK	Pakistan
LY	Libya	SZ	Swaziland	IN	India
EG	Egypt	LS	Lesotho <sup>(2)</sup>	BD	Bangladesh <sup>(2)</sup>
SD	Sudan <sup>(2)</sup>	MX	Mexico	MV	Maldives <sup>(2)</sup>
MR	Mauritania <sup>(2)</sup>	GT	Guatemala <sup>(3)</sup>	LK	Sri Lanka
ML	Mali <sup>(2)</sup>	BZ	Belize	NP	Nepal <sup>(2)</sup>
BF	Burkina Faso <sup>(2)</sup>	HN	Honduras <sup>(3)</sup>	BT	Bhutan <sup>(2)</sup>
NE	Niger <sup>(2)</sup>	SV	El Salvador <sup>(3)</sup>	MM	Myanmar (formerly Burma) <sup>(2)</sup>
TD	Chad <sup>(2)</sup>	NI	Nicaragua <sup>(3)</sup>	TH	Thailand
CV	Cape Verde <sup>(2)</sup>	CR	Costa Rica <sup>(3)</sup>	LA	Laos <sup>(2)</sup>
SN	Senegal	PA	Panama <sup>(3)</sup>	VN	Vietnam
GM	Gambia <sup>(2)</sup>	CU	Cuba	KH	Cambodia <sup>(2)</sup>
GW	Guinea-Bissau <sup>(2)</sup>	KN	St Kitts and Nevis	ID	Indonesia
GN	Guinea <sup>(2)</sup>	HT	Haiti <sup>(2)</sup>	MY	Malaysia
SL	Sierra Leone <sup>(2)</sup>	BS	Bahamas	BN	Brunei
LR	Liberia <sup>(2)</sup>	DO	Dominican Republic	PH	Philippines
CI	Côte d'Ivoire	AG	Antigua and Barbuda	MN	Mongolia
GH	Ghana	DM	Dominica	CN	China
TG	Togo <sup>(2)</sup>	JM	Jamaica	PG	Papua New Guinea
BJ	Benin <sup>(2)</sup>	LC	St Lucia	NR	Nauru
NG	Nigeria	VC	St Vincent	SB	Solomon Islands <sup>(2)</sup>
CM	Cameroon	BB	Barbados	TV	Tuvalu <sup>(2)</sup>
CF	Central African Republic <sup>(2)</sup>	TT	Trinidad and Tobago	KI	Kiribati <sup>(2)</sup>
CQ	Equatorial Guinea <sup>(2)</sup>	GD	Grenada	FJ	Fiji
ST	São Tomé and Príncipe <sup>(2)</sup>	CO	Colombia <sup>(3)</sup>	VU	Vanuatu <sup>(2)</sup>
GA	Gabon	VE	Venezuela <sup>(3)</sup>	TO	Tonga
CG	Congo	GY	Guyana	WS	Samoa <sup>(2)</sup>
CD	Democratic Republic of Congo <sup>(2)</sup>	SR	Suriname	FM	Federated States of Micronesia
RW	Rwanda <sup>(2)</sup>	EC	Ecuador <sup>(3)</sup>	MH	Marshall Islands
BI	Burundi <sup>(2)</sup>	PE	Peru <sup>(3)</sup>	PW	Palau
		BR	Brazil		
		CL	Chile		

(\*) The code preceding the name of each beneficiary country is that given in the 'Geonomenclature' (Regulation (EC) No 2645/98 (OJ L 335, 10.12.1998, p. 22).

(<sup>1</sup>) Preferences for these countries are limited to the agricultural products in Chapters 1 to 24 of the Combined Nomenclature listed in Annex I.

(<sup>2</sup>) This country is also included in Annex IV.

(<sup>3</sup>) This country is also included in Annex V.

## B. COUNTRIES AND TERRITORIES

dependent or administered or for whose external relations Member States of the Community or third countries are wholly or partly responsible

GI	Gibraltar
SH	St Helena and St Helena dependencies
IO	British Indian Ocean Territories
YT	Mayotte
GL	Greenland
PM	St Pierre and Miquelon
BM	Bermuda
AI	Anguilla
TC	Turks and Caicos Islands
VI	Virgin Islands of the United States
KY	Cayman Islands
VG	British Virgin Islands
MS	Montserrat
AW	Aruba
AN	Netherlands Antilles
FK	Falklands Islands
MO	Macao
XO	Australia Oceania (Christmas Island, Cocos (Keeling) Islands, Heard and McDonald Islands, Norfolk Island)
NC	New Caledonia and dependencies
XA	American Oceania <sup>(1)</sup>
WF	Wallis and Futuna <sup>(1)</sup>
PN	Pitcairn
XZ	New Zealand Oceania (Tokelau and Niue Islands, Cook Islands)
PF	French Polynesia
XR	Polar Regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories, South Georgia and South Sandwich Islands)

*Note:* The above lists may be amended subsequently to take account of changes in the international status of countries or territories.

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<sup>(1)</sup> American Oceania includes: American Samoa, Guam, minor US outlying islands (Baker, Howland, Jarvis, Johnston, Kingman Reef, Midway, Palmyra and Wake) (OJ L 335, 10.12.1998, p. 22).

## ANNEX IV

## List of least-developed developing countries

SD	Sudan	SO	Somalia
MR	Mauritania	UG	Uganda
ML	Mali	TZ	Tanzania
BF	Burkina Faso	MZ	Mozambique
NE	Niger	MG	Madagascar
TD	Chad	KM	Comoros
CV	Cape Verde	ZM	Zambia
GM	Gambia	MW	Malawi
GW	Guinea-Bissau	LS	Lesotho
GN	Guinea	HT	Haiti
SL	Sierra Leone	YE	Yemen
LR	Liberia	AF	Afghanistan
TG	Togo	BD	Bangladesh
BJ	Benin	MV	Maldives
CF	Central African Republic	NP	Nepal
GQ	Equatorial Guinea	BT	Bhutan
ST	São Tomé and Príncipe	MM	Myanmar (formerly Burma)
CD	Democratic Republic of Congo	LA	Laos
RW	Rwanda	KH	Cambodia
BI	Burundi	SB	Solomon Islands
AO	Angola	TV	Tuvalu
ET	Ethiopia	KI	Kiribati
ER	Eritrea	VU	Vanuatu
DJ	Djibouti	WS	Samoa

## ANNEX V

## List of countries referred to in Article 7

*Andean Group*

CO	Colombia
VE	Venezuela
EC	Ecuador
PE	Peru
BO	Bolivia

*Central American Common Market*

GT	Guatemala
HN	Honduras
SV	El Salvador
NI	Nicaragua
CR	Costa Rica
PA	Panama

*ANNEX VI***Factors to be taken into consideration for the purposes of Article 29(3)**

- Reduction in the market share of Community producers
  - Reduction in their production
  - Increase in their stocks
  - Closure of their production capacity
  - Bankruptcies
  - Low profitability
  - Low rate of capacity utilisation
  - Employment
  - Trade
  - Prices
-



ANNEX VII <sup>(1)</sup> <sup>(2)</sup>

(only concerns products eligible for the conditions provided in Articles 6 and 7)

PRODUCT SENSITIVITY CATEGORIES <sup>(3)</sup>

## PART 1

## Very sensitive products

CN code	Description of goods
	Live swine:
	— Other:
	— — Weighing less than 50 kg:
0103 91 10	— — — Domestic species
	— — Weighing 50 kg or more:
	— — — Domestic species
0103 92 11	— — — — Sows having farrowed at least once, of a weight of not less than 160 kg
0103 92 19	— — — — Other
0105	Live poultry, that is to say fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:
0209 00 90	— Poultry fat
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:
	— Other, including edible flours and meals of meat or meat offal:
	— — Offal:
	— — — Other:
	— — — — Poultry liver:
0210 90 71	— — — — — Fatty livers of geese or ducks, salted or in brine
0210 90 79	— — — — — Other

<sup>(1)</sup> 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 together.

<sup>(2)</sup> With respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *an valorem* duty with a minimum and a maximum duty, the preferential reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

<sup>(3)</sup> For products of CN codes marked with the letter (a), the reduction applies both to the specific and *ad valorem* duties.

CN code	Description of goods
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:
0401 10	— Of a fat content, by weight, not exceeding 1 %
0401 20	— Of a fat content, by weight, exceeding 1 % but not exceeding 6 %
0401 30	— Of a fat content, by weight, exceeding 6 %
	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:
	— Yoghurt:
0403 10 11	— — Not flavoured nor containing added fruit, nuts or cocoa
0403 10 13	
0403 10 19	
0403 10 31	
0403 10 33	
0403 10 39	
	— Other:
	— — Not flavoured nor containing added fruit, nuts or cocoa:
0403 90 11	— — — In powder, granules or other solid forms
0403 90 13	
0403 90 19	
0403 90 31	
0403 90 33	
0403 90 39	
0403 90 51	— — — Other
0403 90 53	
0403 90 59	
0403 90 61	
0403 90 63	
0403 90 69	
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
	Butter and other fats and oils derived from milk; dairy spreads:
0405 10	— Butter
	— Dairy spreads:
0405 20 90	— — Of a fat content, by weight, of more than 75 % but less than 80 %

CN code	Description of goods
0405 90	— Other Birds' eggs, in shell, fresh, preserved or cooked:
	— Of poultry:
0407 00 11	— — For hatching
0407 00 19	
0407 00 30	— — Other Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:
	— Eggs yolks:
	— — Dried:
0408 11 80	— — — Other — — Other:
	— — — Other:
0408 19 81	— — — — Liquid
0408 19 89	— — — — Other, including frozen — Other:
	— — Dried:
0408 91 80	— — — Other — — Other:
0408 99 80	— — — Other Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled:
ex 0703 20 00	— Garlic, <i>from 1 June to 31 January</i> Cucumbers and gherkins, fresh or chilled:
ex 0707 00 05	— Cucumbers with a length of more than 15 cm, <i>from 1 November to 15 May</i>
0707 00 90	— Gherkins Other vegetables, fresh or chilled:
ex 0709 10 00 (a)	— Globe artichokes, <i>from 1 January to 30 June</i> — Mushrooms and truffles:
0709 52 00	— — Truffles

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

CN code	Description of goods
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:
ex 0809 10 00	— Apricots, <i>from 1 June to 31 July</i>
ex 0809 30	— Peaches, including nectarines, <i>from 11 June to 30 September</i>
	— Plums and sloes:
ex 0809 40 05	— — Plums, <i>from 11 June to 30 September</i>
	Wheat or meslin flour:
	— Wheat flour:
1101 00 11	— — Of durum wheat
1101 00 15	— — Of common wheat and spelt
1101 00 90	— Meslin flour
	Cereal flours other than of wheat or meslin:
1102 10 00	— Rye flour
	Cereal groats, meal and pellets:
	— Groats and meal:
1103 11	— — Of wheat
	— Pellets:
1103 21 00	— — Of wheat
	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included:
	— Other:
1212 91	— — Sugar beet
1212 92 00	— — Sugar cane
	Pit fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:
	— Pit fat (including lard):
1501 00 19	— — Other

CN code	Description of goods
	Other prepared or preserved meat, meat offal or blood:
	– Homogenised preparations:
ex 1602 10 00	– – Of swine, of bovine animals, of sheep and goats
	– Of liver of any animal:
	– – Other:
ex 1602 20 90	– – – Of swine, of bovine animals, of sheep and goats
	– Of swine:
	– – Ham and cuts thereof:
1602 41 10	– – – Of domestic swine
	– – Shoulders and cuts thereof:
1602 42 10	– – – Of domestic swine
	– – Other including mixtures:
1602 49 11	– – – Of domestic swine
1602 49 13	
1602 49 15	
1602 49 19	
1602 49 30	
1602 49 50	
	– Other, including preparations of blood of any animal:
	– – Preparations of blood of any animal:
ex 1602 90 10	– – – Preparations of blood of bovine animals and of swine
	– – Other:
	– – – Other:
1602 90 51	– – – – Containing meat or meat offal of domestic swine
	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 11 00	– Lactose and lactose syrup
1702 19 00	
	– Maple sugar and maple syrup:
1702 20 10	– – Maple sugar in solid form, containing added flavouring or colouring matter
1702 20 90	– – Other
	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:

CN code	Description of goods
1702 30 10	<ul style="list-style-type: none"> <li>— — Isoglucose</li> <li>— Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:</li> </ul>
1702 40 10	<ul style="list-style-type: none"> <li>— — Isoglucose</li> </ul>
1702 60	<ul style="list-style-type: none"> <li>— Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose:</li> <li>— Other, including invert sugar:</li> </ul>
1702 90 30	<ul style="list-style-type: none"> <li>— — Isoglucose</li> </ul>
1702 90 60	<ul style="list-style-type: none"> <li>— — Artificial honey, whether or not mixed with natural honey</li> <li>— — Caramel:</li> </ul>
1702 90 71	<ul style="list-style-type: none"> <li>— — — Containing 50 % or more by weight of sucrose in the dry matter</li> <li>— — — Other:</li> </ul>
1702 90 75	<ul style="list-style-type: none"> <li>— — — — In the form of powder, whether or not agglomerated</li> </ul>
1702 90 80	<ul style="list-style-type: none"> <li>— — Inulin syrup</li> </ul>
1702 90 99	<ul style="list-style-type: none"> <li>— — Other</li> </ul>
	Food preparations not elsewhere specified or included:
	<ul style="list-style-type: none"> <li>— Other:</li> </ul>
	<ul style="list-style-type: none"> <li>— — Flavoured or coloured sugar syrups:</li> </ul>
2106 90 30	<ul style="list-style-type: none"> <li>— — — Isoglucose syrups</li> <li>— — — Other:</li> </ul>
2106 90 51	<ul style="list-style-type: none"> <li>— — — — Lactose syrup</li> </ul>
2106 90 59	<ul style="list-style-type: none"> <li>— — — — Other</li> </ul>
	Preparations of a kind used in animal feeding:
	<ul style="list-style-type: none"> <li>— Dog or cat food put up for retail sale:</li> </ul>
	<ul style="list-style-type: none"> <li>— — Containing starch, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:</li> </ul>
	<ul style="list-style-type: none"> <li>— — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:</li> </ul>
	<ul style="list-style-type: none"> <li>— — — — Containing no starch or containing 10 % or less by weight of starch:</li> </ul>

CN code	Description of goods
2309 10 15	— — — — — Containing not less than 50 % but less than 75 % by weight of milk products
2309 10 19	— — — — — Containing not less than 75 % by weight of milk products — — — — — Containing more than 10 % but not more than 30 % by weight of starch:
2309 10 39	— — — — — Containing not less than 50 % by weight of milk products — — — — — Containing more than 30 % by weight of starch:
2309 10 59	— — — — — Containing not less than 50 % by weight of milk products
2309 10 70	— — — — — Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products — Other: — — Other: — — — — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55, or milk products: — — — — — Containing starch, glucose, glucose syrup, maltodextrine syrup: — — — — — Containing no starch or containing 10 % or less by weight of starch:
2309 90 35	— — — — — — Containing not less than 50 % but less than 75 % by weight of milk products
2309 90 39	— — — — — — Containing not less than 75 % by weight of milk products — — — — — — Containing more than 10 % but not more than 30 % by weight of starch:
2309 90 49	— — — — — — Containing not less than 50 % by weight of milk products — — — — — — Containing more than 30 % by weight of milk products:
2309 90 59	— — — — — — Containing not less than 50 % by weight of milk products
2309 90 70	— — — — — — Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products

## PART 2

## Sensitive products

CN code	Description of goods
	Live bovine animals:
0102 90	— Other
0201 <sup>(1)</sup>	Meat of bovine animals, fresh or chilled
0202 <sup>(1)</sup>	Meat of bovine animals, frozen
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:
0210 20	— Meat of bovine animals
	Starches; inulin:
1108 14 00	— — Manioc (cassava) starch
	— — Other starches:
	— — — Other:
ex 1108 19 90	— — — — Other than arrowroot starch
1109 00 0	Wheat gluten, whether or not dried
	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:
	— Other, including invert sugar:
	— — Caramel:
	— — — Other:
1702 90 79	— — — — Other
	Food preparations not elsewhere specified or included:
	— Other:
	— — Flavoured or coloured sugar syrups:
	— — — Other:
2106 90 55	— — — — — Glucose syrup and maltodextrine syrup
	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:
	— Residues of starch manufacture and similar residues:
	— — Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:

<sup>(1)</sup> Where, in the course of a year, imports of beef and veal falling within CN codes 0201 and 0202, originating in one of the countries mentioned in Annex IV, exceed the greatest quantity of Community imports recorded for one year between 1969 and 1974 inclusive for the origin in question, plus an annual growth rate of 7 %, exemption from customs duties on the products of that origin shall be partially or totally suspended.



CN code	Description of goods
2303 10 11	<ul style="list-style-type: none"> <li>— — — Exceeding 40 % by weight</li> <li>Preparations of a kind used in animal feeding:</li> <li>— Other:</li> <li>— — Other:</li> <li>— — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:</li> <li>— — — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:</li> <li>— — — — — Containing no starch or containing 10 % or less by weight of starch:</li> </ul>
2309 90 31	<ul style="list-style-type: none"> <li>— — — — — — Containing no milk products or containing less than 10 % by weight of such products</li> </ul>

## PART 3

## Semi-sensitive products

CN code	Description of goods
0805 10	Citrus fruit, fresh or dried
ex 0805 20	<ul style="list-style-type: none"> <li>— Oranges</li> <li>— Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, <i>from 1 November to the end of February</i></li> </ul>

PART 4 <sup>(1)</sup>

## Non-sensitive products

CN code	Description of goods
	Live horses, other than pure-bred breeding animals:
0101 19 10	— Horses for slaughter <sup>(2)</sup>
0101 19 90	— Other horses
0104 20 10	Live goats, pure-bred breeding animals <sup>(2)</sup>
0106 00 10	Live domestic rabbits
0106 00 20	Live pigeons
0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine, fresh, chilled or frozen, other than of domestic swine
	Meat of sheep or goats, fresh, chilled or frozen:
0204 10 00 (*)	— Carcasses and half-carcasses of lamb, fresh or chilled
0204 21 00 (*) 0204 22 (*) 0204 23 00 (*)	— Other meat of sheep, fresh or chilled
0204 30 00 (*)	— Carcasses and half-carcasses of lamb, frozen
0204 41 00 (*) 0204 42 (*) 0204 43 (*)	— Other meat of sheep, frozen
0204 50 (*)	— Meat of goats
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
	Edible offal, fresh, chilled or frozen:
0206 10 91 0206 10 95 (*) 0206 10 99 0206 21 00 0206 22 90 0206 29 91 (*) 0206 29 99	— Of bovine animals
0206 30 90 0206 41 99 0206 49 99	— Of swine, other than domestic swine
0206 80 91 0206 90 91	— Of horses, asses, mules or hinnies
0206 80 99 0206 90 99	— Of sheep and goats

<sup>(1)</sup> For products of CN codes marked with an asterisk, originating in the countries listed in Annex V, the preferential duty is established in accordance with Article 2 and Annex I.

<sup>(2)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods
0207 34 0207 36 81 0207 36 85	Fatty livers of ducks or geese, fresh, chilled or frozen
ex 0208	Other meat and edible meat offal, fresh, chilled or frozen, except products of subheading 0208 90 50
0208 90 50 (*)	— — Whale and seal meat
	Meat and edible meat offal, salted or in brine, dried or smoked:
	— Meat:
0210 11 90 (*) 0210 12 90 (*) 0210 19 90 (*)	— — Of swine other than domestic swine
0210 90 21 (*)	— — Of reindeer
0210 90 29 (*)	— — Other
	— Other, including edible flours and meals of meat or meat offal:
	— — Offal:
	— — — Of bovine animals:
0210 90 41 (*)	— — — — Thick skirt and thin skirt
0210 90 90 (*)	— — Edible flours and meals or meat offal
CHAPTER 3 <sup>(1)</sup>	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked, other than poultry eggs
0409 00 00	Naturally honey
0410 00 00	Edible products of animal origin, not elsewhere specified or included
CHAPTER 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
CHAPTER 6 <sup>(2)</sup>	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
0701	Potatoes, fresh or chilled
ex 0703 20 00 (*)	— Garlic, <i>from 1 February to 31 May</i>

<sup>(1)</sup> The preferential duty is 3,6 % for shrimps of CN code 0306 13 originating in the countries listed in Annex V.

<sup>(2)</sup> For cut flowers of heading No 0603, originating in the countries listed in Annex V, the conditions laid down by Article 28(1) are deemed to be fulfilled when the quantities put into free circulation with preferential benefit in any year exceed the volume of imports from one of those countries into the Community corresponding to the figure halfway between the highest and the average quantity for the last four years for which statistics are available.

CN code	Description of goods
0706 90 30	Horseradish ( <i>Cochlearia armoracia</i> ), fresh or chilled
	Cucumbers and gherkins, fresh or chilled:
ex 0707 00 05 (*)	— Cucumbers with a length of no more than 15 cm, <i>from 1 November to 15 May</i>
ex 0707 00 05 (*)	Cucumbers, fresh or chilled, from 16 May to 31 October
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
	Other vegetables, fresh or chilled:
ex 0709 10 00 (*)	— Globe artichokes, <i>from 1 November to 31 December</i>
ex 0709 20 00	— Asparagus, from 1 October to 31 January
0709 30 00	— Aubergines (eggplants)
0709 40 00	— Celery, other than celeriac
0709 51 30	— Chanterelles
0709 60 10	— Sweet peppers
0709 60 99	— Other
0709 90 70	— Courgettes
0709 90 90	— Other
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except products of subheading 0710 80 10
ex 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, except products of subheadings 0711 20 10 and 0711 20 90
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	— Onions
0712 30 00	— Mushrooms and truffles
0712 90 05	— Potatoes, whether or not cut or sliced but not further prepared
0712 90 30	— Tomatoes
0712 90 50	— Carrots
ex 0712 90 90	— Other, excluding olives

CN code	Description of goods
0713	<p>Dried leguminous vegetables, shelled, whether or not skinned or split</p> <p>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:</p> <p>— Manioc (cassava):</p> <p>— — Other:</p>
0714 10 91 (*)	<p>— — — Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced</p>
0714 20 10	<p>— — Sweet potatoes, fresh, whole, intended for human consumption <sup>(1)</sup></p> <p>— Other:</p> <p>— — Arrowroot, salep and similar roots with high starch content:</p> <p>— — — Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced</p>
ex 0714 90 11 (*)	<p>— — — — Arrowroot</p> <p>— — — Other:</p>
ex 0714 90 19 (*)	<p>— — — — Arrowroot</p>
0714 90 90	<p>— — Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith</p> <p>Other nuts, fresh or dried, whether or not shelled or peeled:</p>
0802 50 00	<p>— Pistachios</p>
0802 90 50	<p>— Pine nuts</p>
0802 90 60	<p>— Macadamia nuts</p>
0802 90 85	<p>— Other</p>
0803 00 90	<p>Bananas, including plantains, dried</p>
0804 10 00 0804 30 00 0804 40 0804 50 00	<p>Dates, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</p>
ex 0805 20	<p>Citrus fruit, fresh or dried:</p> <p>— Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, <i>from 15 May to 15 September</i></p>

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

CN code	Description of goods
0805 30 90	— Limes ( <i>Citrus aurantifolia</i> )
0805 40	— Grapefruit
0805 90 00	— Other
	Grapes, fresh or dried:
	— Dried:
	— — Other:
0806 20 92 (*)	— — — Sultanas
	Melons (including watermelons) and papaws (papayas), fresh:
0807 11 00	— Watermelons
0807 19 00	— Other melons
0807 20 00	— Papaws (papayas)
0809 20 05	Sour cherries ( <i>Prunus cerasus</i> ), fresh
0809 40 90	Sloes
	Other fruit, fresh:
0810 20	— Raspberries, blackberries, mulberries and loganberries
0810 30	— Black-, white- or redcurrants and gooseberries
	— Fruits of the <i>genus</i> <i>Vaccinium</i> :
0810 40 30	— — Fruit of the <i>species</i> <i>Vaccinium myrtillus</i>
0810 40 50	— — Fruit of the <i>species</i> <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 40 90	— — Other
0810 50	— Kiwi fruit
	— Other:
0810 90 30	— — Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums
0810 90 40	— — Passion fruit, carambola and pitahaya
0810 90 85	— — Other

CN code	Description of goods
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
	Fruit, dried, other than that of heading Nos 0801 to 0806:
0813 10 00	— Apricots
0813 20 00	— Prunes
0813 30 00	— Apples
	— Other fruit:
0813 40 10	— — Peaches, including nectarines
0813 40 30	— — Pears
0813 40 50	— — Papaws (papayas)
0813 40 70	— — Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya
0813 40 95	— — Other
	Mixtures of nuts or dried fruits of this chapter:
0813 50 12	— Mixtures of dried fruit, other than that of heading Nos 0801 to 0806
0813 50 15	
0813 50 19	
ex 0813 50 31	— Mixtures exclusively of coconut, Brazil nuts, cashew nuts, areca (or betel) nuts or colanuts
ex 0813 50 91	— Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
0901 12 00	Coffee, not roasted, decaffeinated
0901 21 00	Coffee, roasted
0901 22 00	
0901 90 90	Coffee substitutes containing coffee
0904 20 10	Sweet peppers, dried, neither crushed nor ground
0910 40 13	Thyme, other than wild thyme ( <i>Thymus serpyllum</i> ), neither crushed nor ground

CN code	Description of goods
0910 40 19	Thyme, crushed or ground
0910 40 90	Bay leaves
0901 91 90	Mixtures of spices, crushed or ground
0910 99 99	Other spices, crushed or ground
	Wheat and meslin:
	— Other:
1001 90 10 (*)	— — Spelt for sowing <sup>(1)</sup>
1006 10 10 (*)	Rice, for sowing <sup>(1)</sup>
ex 1008 90 90	Quinoa
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots of tubers of heading No 0714 or of the products of Chapter 8:
	Flour, meal and powder:
1106 10 00	— Of the dried leguminous vegetables of heading No 0713
	— Of sago or of roots or tubers of heading No 0714:
	— — Denatured <sup>(1)</sup> :
ex 1106 20 10 (*)	— — — Arrowroot flour and meal
	— — Other:
ex 1106 20 90 (*)	— — — Arrowroot flour and meal
1106 30	— Of the products of Chapter 8
	Starches; inulin:
	— Starches:
	— — Other starches:
	— — — Other:
ex 1108 19 90 (*)	— — — — Arrowroot starch
ex CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER excluding sugar beet and sugar cane falling within subheadings 1212 91 and 1212 92 00
CHAPTER 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions



CN code	Description of goods
1503 00 19 1503 00 30 1503 00 90	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, excluding lard stearin and oleostearin for industrial uses
ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified, except products of subheading ex 1504 30 10 (whale oil and sperm oil)  — Fats and oils and their fractions of marine mammals:  — — Solid fractions:
ex 1504 30 10 (*)	— — — Whale oil and sperm oil
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
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
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 and oils or their fractions of heading No 1516
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

CN code	Description of goods
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521 10 90	Vegetable waxes (other than triglycerides), other than raw
1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw
	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	— Degras
1522 00 91	— Oil foots and dregs; soapstocks
1522 00 99	— Other
	Other prepared or preserved meat, meat offal or blood:
1602 20 11	— Goose or duck liver
1602 20 19	
1602 41 90	— Of swine other than domestic swine
1602 42 90	
1602 49 90	
1602 50 31	— Of bovine animals
1602 50 39	
1602 50 80	
1602 90 31	— Of game or rabbit
1602 90 41	— Of reindeer
1602 90 69	— Other
1602 90 72	
1602 90 74	
1602 90 76	
1602 90 78	
1602 90 98	
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of less than 20 kg
1603 00 30	
1604 <sup>(1)</sup>	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved
1702 50 00	Chemically pure fructose
1702 90 10	Chemically pure maltose
1704 <sup>(2)</sup>	Sugar confectionery (including white chocolate), not containing cocoa

<sup>(1)</sup> For prepared and preserved tuna of CN codes 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70, the examination of the conditions laid down by Article 28(1) shall be carried out for a particular country when the quantities put into free circulation with preferential benefit, originating in that country, exceed the average annual quantity of its exports to the Community of the products concerned over the last three years.

<sup>(2)</sup> The specific duty for products falling within CN codes 1704 10 91 and 1704 10 99 shall be limited to 16 % of the customs value.

CN code	Description of goods
CHAPTER 18	COCOA AND COCOA PREPARATIONS
CHAPTER 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRY-COOKS' PRODUCTS
CHAPTER 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
ex CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS, excluding sugar syrups falling within subheadings 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59
ex CHAPTER 22	BEVERAGES, SPIRITS AND VINEGAR, excluding products falling within subheadings 2204 10 11 to 2204 30 10, 2206 00 10, 2208 40, 2208 90 11 and 2208 90 19
	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 50 00	— Of leguminous plants
	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:
2308 90 90	— Other, other
	Preparations of a kind used in animal feeding:
2309 10 90	— Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products
	— Other:
2309 90 10	— — Fish or marine mammal solubles
2309 90 91	— — Beet-pulp with added molasses
2309 90 93	— — Premixtures
2309 90 95 2309 90 97	— — Other
CHAPTER 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
	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:
2501 00 51 (*)	— Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption <sup>(1)</sup>

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

CN code	Description of goods
2501 00 91 (*)	— Salt suitable for human consumption
2501 00 99 (*)	— Other
2503 00 90 (*)	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur, except crude or unrefined sulphur
2804 69 00 (*)	Silicon, containing by weight less than 99,99 % of silicon
2805 11 00 (*) 2805 19 00 (*)	Alkali metals
2805 21 00 (*) 2805 22 00 (*)	Alkaline-earth metals
2805 30 (*)	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed
2805 40 10 (*)	Mercury in flasks of a net content 34,5 kg (standard weight), of a fob value per flask not exceeding EUR 224
2818 20 00 (*)	Aluminium oxide other than artificial corundum
2818 30 00 (*)	Aluminium hydroxide
ex 2844 30 11 (*)	Unwrought cermets, waste and scrap of uranium depleted in U 235
2844 30 19 (*)	Uranium depleted in U 235; alloys, dispersions, ceramic products and mixtures, containing uranium depleted in U 235 or compounds of this product (excluding cermets)
ex 2844 30 51 (*)	Unwrought cermets, waste and scrap of thorium
2845 10 00 (*)	Heavy water (deuterium oxide)
2845 90 10 (*)	Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products
2905 43 00 (*) (a)	Mannitol
2905 44 (*) (a)	D-glucitol (sorbitol)
3201 20 00 (*)	Wattle extract
3201 90 20 (*)	Sumach, valonea, oak or chestnut extract
ex 3201 90 90 (*)	Tanning extracts of eucalyptus
ex 3201 90 90 (*)	Tanning extracts derived from gambier and myrobalan fruits

CN code	Description of goods
ex 3201 90 90 (*) (a)	Other tanning extracts of vegetable origin
3502 11 90 (*) (a)	Egg albumin, dried
3502 19 90 (*)	Other (egg albumin)
3502 20 91 (*)	Milk albumin (lactalbumin), dried (e.g. in sheets, scales, flakes, powder)
3502 20 99 (*)	Other (milk albumin)
3502 90 70 (*)	Other albumins
3505 10 10 (*) (a)	Dextrins
3505 10 90 (*) (a)	Other modified starches, other than esterified or etherified
3505 20 (*) (a)	Glues
3809 10 (*) (a)	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: with a basis of amylaceous substances
3824 60 (*) (a)	Sorbitol other than that of subheading 2905 44
	Leather of bovine or equine animals, without hair on, other than leather of heading No 4108 or 4109:
	— Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):
4104 10 91 (*)	— — Other skin leather, not further prepared than tanned
	Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109:
	— Tanned or retanned but not further prepared, whether or not split:
	— — Vegetable pre-tanned:
4105 11 91 (*)	— — — Other skin leather, not split
4105 11 99 (*)	— — — Other skin leather, split
4105 12 (*)	Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, otherwise pre-tanned
4105 19 (*)	Other sheep or lamb skin leather, without wool on
4106 11 90 (*)	Other goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, vegetable pre-tanned, other than of Indian goat or kid

CN code	Description of goods
4106 12 00 (*)	Other goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, otherwise pre-tanned
4106 19 00 (*)	Other goat or kid skin leather, without hair on
4107 10 10 (*)	Leather of swine, without hair on, other than leather of heading No 4108 or 4109, not further prepared than tanned
4107 29 10 (*)	Reptile skin leather, other than vegetable pre-tanned, not further prepared than tanned
4107 90 10 (*)	Leather of other animals, without hair on, not further prepared than tanned
5001 00 00 (*)	Silkworm cocoons suitable for reeling
5002 00 00 (*)	Raw silk (not thrown)
5105 (*)	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)
5203 00 00 (*)	Cotton, carded or combed
7201 10 11 (*)	Non-alloy pig iron containing by weight 0,5 % or less of phosphorus — Containing by weight not less than 0,4 % of manganese and 1 % or less of silicon
7201 10 19 (*)	— Containing by weight not less than 0,4 % of manganese and more than 1 % of silicon
7201 10 30 (*)	— Containing by weight not less than 0,1 % but less than 0,4 % of manganese
7201 20 00 (*)	Non-alloy pig iron containing by weight more than 0,5 % of phosphorus
7201 50 90 (*)	Alloy pig iron; spiegeleisen: — Other
7206 (*)	Iron and non-alloy steel in ingots or other primary forms, excluding iron of heading No 7203
7218 10 00 (*)	Stainless steel in ingots or other primary forms

CN code	Description of goods
7224 10 00 (*)	Other alloy steel in ingots or other primary forms
7601 (*)	Unwrought aluminium
	Unwrought lead:
7801 10 00 (*)	— Refined lead
7801 91 00 (*)	— Lead other than refined lead, containing antimony as the principal other element by weight
7801 99 91 (*)	— Lead alloys
7801 99 99 (*)	— Other
7901 (*)	Unwrought zinc
7903 (*)	Zinc dust, powders and flakes
8101 10 00 (*)	Tungsten powders
8101 91 10 (*)	Unwrought tungsten, including bars and rods obtained simply by sintering
8102 10 00 (*)	Molybdenum powders
8102 91 10	Unwrought molybdenum, including bars and rods obtained simply by sintering
8104 11 00 (*)	Unwrought magnesium, containing at least 99,8 % by weight of magnesium
8104 19 00 (*)	Unwrought magnesium: other
8107 10 10 (*)	Unwrought cadmium; powders
8108 10 (*)	Unwrought titanium; waste and scrap; powders
8109 10 10 (*)	Unwrought zirconium; powders
8110 00 11 (*)	Unwrought antimony; powders

CN code	Description of goods
8112 20 31 (*)	Unwrought chromium: powders; other than chromium alloys containing more than 10 % by weight of nickel
8112 30 20 (*)	Unwrought germanium; powders
8112 91 10 (*)	Hafnium (celtium)
8112 91 31 (*)	Unwrought niobium (columbium), rhenium; powders
8112 91 81 (*)	Indium
8112 91 89 (*)	Gallium, thallium
	Cermets and articles thereof:
8113 00 20 (*)	— Unwrought cermets



## ANNEX VIII

LIST OF PRODUCTS REFERRED TO IN ARTICLE 9 <sup>(1)</sup>

CN code	Description of goods
0813 40 70	<ul style="list-style-type: none"> <li>– – Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> <li>– Mixtures of nuts or dried fruits of this chapter:</li> <li>– – Mixtures of dried fruit other than that of heading No 0801 to 0806:</li> <li>– – – Not containing prunes:</li> </ul>
0813 50 12	<ul style="list-style-type: none"> <li>– – – – Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> <li>– – Mixtures exclusively of dried nuts of heading Nos 0801 and 0802:</li> </ul>
0813 50 31	<ul style="list-style-type: none"> <li>– – – Of tropical nuts</li> </ul>
2001 90 60	<ul style="list-style-type: none"> <li>– – Palm hearts, prepared or preserved by vinegar or acetic acid</li> <li>– Other, including mixtures other than those of subheading 2008 19:</li> </ul>
2008 91 00	<ul style="list-style-type: none"> <li>– – Palm hearts</li> </ul> <p>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:</p> <ul style="list-style-type: none"> <li>– Of tropical wood specified in subheading note 1 to this chapter:</li> <li>– – Virola, mahogany (<i>Swietenia</i> spp.) imbuia and balsa:</li> </ul>
4407 24 10	<ul style="list-style-type: none"> <li>– – – Finger-jointed whether or not planed or sanded</li> <li>– – – Other:</li> </ul>
4407 24 30	<ul style="list-style-type: none"> <li>– – – – Planed</li> </ul>

<sup>(1)</sup> Subject to the rules for interpreting the Combined Nomenclature, the wording of 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	Description of goods
4407 24 50	— — — — Sanded — — Dark red meranti, light red meranti and meranti bakau:
4407 25 10	— — — Finger-jointed, whether or not planed or sanded — — — Other: — — — — Planed:
4407 25 31	— — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled
4407 25 39	— — — — — Other
4407 25 50	— — — — Sanded — — White lauan, white meranti, white seraya, yellow meranti and alan:
4407 26 10	— — — Finger-jointed, whether or not planed or sanded — — — Other: — — — — Planed:
4407 26 31	— — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled
4407 26 39	— — — — — Other
4407 26 50	— — — — Sanded — — Other: — — — Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obéché, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose:
4407 29 10	— — — — Finger-jointed, whether or not planed or sanded — — — — Other: — — — — — Planed:
4407 29 20	— — — — — — Palissandre de Rio, palissandre de Para and palissandre de Rose — — — — — — Other:
4407 29 31	— — — — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled
4407 29 39	— — — — — — — Other
4407 29 50	— — — — — — Sanded — — — — Other:
4407 29 70	— — — — Finger-jointed, whether or not planed or sanded — — — — Other:

CN code	Description of goods
4407 29 83	— — — — — Planed
4407 29 85	— — — — — Sanded
	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:
	— Of tropical wood specified in subheading note 1 to this chapter:
4408 31	— — Dark red meranti and meranti bakau
	— — Other:
	— — — White lauan, sipo, limba, okoumé, obéché, acajou d'Afrique, sapelli, virola, mahogany ( <i>Swietenia</i> spp.), palissandre de Rio, palissandre de Para and palissandre de Rose:
4408 39 11	— — — — Finger-jointed, whether or not planed or sanded
	— — — — Other:
4408 39 21	— — — — — Planed
4408 39 25	— — — — — Sanded
	— — — — — Other:
4408 39 31	— — — — — — Of a thickness not exceeding 1 mm
4408 39 35	— — — — — — Of a thickness exceeding 1 mm
	— — — Other:
4408 39 51	— — — — Finger-jointed, whether or not planed or sanded
	— — — — Other:
4408 39 61	— — — — — Planed
4408 39 65	— — — — — Sanded
	— — — — — Other:
	— — — — — Other:
	— — — — — — Of a thickness not exceeding 1 mm:
4408 39 81	— — — — — — — — Makoré, iroko, tiama, mansonia, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa
4408 39 89	— — — — — — — — Other
	— — — — — — — — Of a thickness exceeding 1 mm:

CN code	Description of goods
4408 39 91	<ul style="list-style-type: none"> <li>— — — — — — — — Makoré, iroko, tiama, mansonia, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa</li> </ul>
4408 39 99	<ul style="list-style-type: none"> <li>— — — — — — — — Other</li> </ul>
	Plywood, veneered panels and similar laminated wood:
	<ul style="list-style-type: none"> <li>— Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm:</li> </ul>
4412 13	<ul style="list-style-type: none"> <li>— — With a least one outer ply of tropical wood specified in subheading note 1 to this chapter</li> <li>— Other, with at least one outer ply of non-coniferous wood:</li> </ul>
4412 22	<ul style="list-style-type: none"> <li>— — With at least one ply of tropical wood specified in subheading note 1 to this chapter</li> <li>— Other:</li> </ul>
4412 92	<ul style="list-style-type: none"> <li>— — With at least one ply of tropical wood specified in subheading note 1 to this chapter</li> </ul> <p>Wooden frames for paintings, photographs, mirrors or similar objects:</p>
4414 00 10	<ul style="list-style-type: none"> <li>— Of tropical wood, as specified in additional note 2 to this chapter</li> </ul> <p>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:</p>
	<ul style="list-style-type: none"> <li>— Windows, frenchwindows and their frames:</li> </ul>
4418 10 10	<ul style="list-style-type: none"> <li>— — Of tropical wood, as specified in additional note 2 to this chapter</li> <li>— Doors and their frames and thresholds:</li> </ul>
4418 20 10	<ul style="list-style-type: none"> <li>— — Of tropical wood, as specified in additional note 2 to this chapter</li> </ul> <p>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94:</p>
	<ul style="list-style-type: none"> <li>— Statuettes and other ornaments, of wood:</li> </ul>
4420 10 11	<ul style="list-style-type: none"> <li>— — Of tropical wood, as specified in additional note 2 to this chapter</li> <li>— Other:</li> <li>— — Wood marquetry and inlaid wood:</li> </ul>

CN code	Description of goods
4420 90 11	<ul style="list-style-type: none"> <li>— — — Of tropical wood, as specified in additional note 2 to this chapter</li> <li>— — Other:</li> </ul>
4420 90 91	<ul style="list-style-type: none"> <li>— — — Of tropical wood, as specified in additional note 2 to this chapter</li> <li>— Mats, matting and screens of vegetable materials:</li> </ul>
4601 20 90	<ul style="list-style-type: none"> <li>— — Other than of plaits or similar products of subheading 4610 10</li> </ul>
ex 9401 50 00	Seats of cane or bamboo
	Furniture of tropical wood, as specified in subheading note 1 to Chapter 44:
ex 9403 40	<ul style="list-style-type: none"> <li>— Of a kind used in the kitchen</li> </ul>
ex 9403 80 00	Furniture of cane or bamboo
	Parts of furniture of subheadings 9403 30, 9403 40, 9403 50, 9403 60 and 9403 80 00:
ex 9403 90 30	<ul style="list-style-type: none"> <li>— Of tropical wood, as specified in subheading note 1 to Chapter 44</li> </ul>
ex 9403 90 90	<ul style="list-style-type: none"> <li>— Of bamboo or cane</li> </ul>

**COUNCIL REGULATION (EC) No 416/2001****of 28 February 2001****amending Regulation (EC) No 2820/98 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend duty-free access without any quantitative restrictions to products originating in the least developed countries**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Article 6 of Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 <sup>(1)</sup> provides for more favourable tariff treatment for the least developed countries.
- (2) The Community's multiannual scheme of generalised tariff preferences has to be reviewed before the end of 2001 in order to decide what amendments are required for the last phase of the ten-year period of the scheme up to 2004.
- (3) At the Singapore ministerial conference in December 1996 the World Trade Organisation (WTO) member countries pledged to carry out an action plan to improve access to their markets for products originating in the least developed countries.
- (4) On 2 June 1997 the Council, on the basis of a Commission communication of 16 April 1997, adopted conclusions calling for the Singapore conclusions to be implemented by granting least developed countries not party to the Lomé Convention preferences equivalent to those enjoyed by signatories and, in the medium term, duty-free access for essentially all least developed country products.
- (5) Regulation (EC) No 602/98 <sup>(2)</sup> granted least developed countries (LDCs) not party to the Lomé Convention preferences equivalent to those enjoyed by signatories to the Convention.
- (6) Article 37(9) of the Partnership Agreement between the Members of the African, Caribbean and Pacific States, of the one part, and the European Community and its Member States, of the other part, signed at Cotonou (Benin) on 23 June 2000 and put into early application by Decision No 1/2000 of the ACP-EC Council of Ministers <sup>(3)</sup>, states that, by the year 2000, the Community

will start a process which, by the end of multilateral trade negotiations and at the latest 2005, will allow duty-free access for essentially all products from all LDCs, building on the level of the existing trade provisions of the fourth ACP-EC Convention.

- (7) In the light of the real risk of the LDCs becoming increasingly marginalised in the world economy, the Community must go even further than these undertakings and grant all products from LDCs, except arms and munitions, duty-free access without quantitative restrictions immediately.
- (8) In the light of the fact that the arrangements for the common organisation of the markets in sugar, rice and bananas are currently being revised or are due to be revised, the Regulations regarding these reforms will have to take account of duty-free access for the LDCs from the outset when they establish new general import arrangements.
- (9) Provision should be made for free access for bananas through a process of progressive tariff elimination starting on 1 January 2002 and which is to result in full liberalisation on 1 January 2006, which is the date envisaged for the entry into force of the rate of the common customs tariff for fresh bananas established under the procedure provided for in Article XXVIII of the General Agreement on Tariffs and Trade pursuant to Council Regulation (EC) No 216/2001 of 29 January 2001 amending Regulation (EEC) No 404/93 on the common organisation of the market in bananas <sup>(4)</sup>.
- (10) Provision should be made for free access for rice and sugar through a process of progressive tariff elimination starting in 2006, when the current financial perspectives expire, and which is to result in full liberalisation in 2009.

In order to provide effective market access following the entry into force of this Regulation and until full liberalisation, duty-free tariff quotas should be opened for increasing quantities of rice and raw sugar originating in LDCs. The initial quantities of these global tariff quotas for the LDCs should be based on their best export levels to the Community in the recent past. In addition, a significant growth factor should be immediately applied

<sup>(1)</sup> OJ L 357, 30.12.1998, p. 1. Regulation as amended by Regulation (EC) No 1763/1999 (OJ L 211, 11.8.1999, p. 1).

<sup>(2)</sup> OJ L 80, 18.3.1998, p. 1.

<sup>(3)</sup> OJ L 195, 1.8.2000, p. 46.

<sup>(4)</sup> OJ L 31, 2.2.2001, p. 2.

and continue to be applied cumulatively every year until full liberalisation. Therefore, the tariff quota for rice should be opened at a level of 2 517 tonnes (husked-rice equivalent), and the tariff quota for sugar shall be opened at a level of 74 185 tonnes (white-sugar equivalent). Imports of sugar under the ACP-EC Sugar Protocol should be excluded from the above calculations so as to uphold the viability of this protocol.

In order to ensure adequate management of the liberalisation for sugar and rice, both the tariff elimination and the tariff quotas should be applied on the basis of the respective marketing years. The detailed rules necessary for implementing the tariff quotas should be decided upon by the Commission in accordance with the procedure laid down in Article 32 of Regulation (EC) No 2820/98.

- (11) The special arrangements provided for in this Regulation with regard to market access for the least developed countries should be maintained for an unlimited period of time and not be subject to the periodic renewal of the Community's scheme of generalised preferences. Consequently, the date of expiry of the Community's current scheme should not apply to those arrangements nor, to the extent that they are applied in conjunction with them, to the other relevant provisions of Regulation (EC) No 2820/98.
- (12) Technical amendments are needed to define more closely the scope of the provisions on the special drug prevention support measures in the light of the changes relating to the LDCs.
- (13) It is necessary to add to the reasons for the possible provisional suspension of preferences, allowing the Commission to react swiftly when the Community's financial interests are at stake, massive increases in imports of products originating in the LDCs in relation to their usual levels of production and export capacity,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Regulation (EC) No 2820/98 is hereby amended as follows:

1. Article 1(2) shall be amended as follows:

'2. Without prejudice to Article 6, this Regulation shall apply to the products falling within Chapters 1 to 97 of the Common Customs Tariff, excluding Chapter 93, which are listed in Annex I. It shall apply only to the products listed in Annex VII on the conditions laid down in Article 7.;

2. Article 6 shall be replaced by the following:

#### *'Article 6*

1. Without prejudice to paragraphs 2 to 4, Common Customs Tariff duties on all products of Chapters 1 to 97, except those of Chapter 93, originating in the least developed developing countries listed in Annex IV, shall be entirely suspended.

2. Common Customs Tariff duties on the products of CN code 0803 00 19 shall be reduced by 20 % annually starting on 1 January 2002. They shall be entirely suspended as from 1 January 2006.

3. Common Customs Tariff duties on the products of tariff heading 1006 shall be reduced by 20 % on 1 September 2006, by 50 % on 1 September 2007 and by 80 % on 1 September 2008. They shall be entirely suspended as from 1 September 2009.

4. Common Customs Tariff duties on the products of tariff heading 1701 shall be reduced by 20 % on 1 July 2006, by 50 % on 1 July 2007 and by 80 % on 1 July 2008. They shall be entirely suspended as from 1 July 2009.

5. Until Common Customs Tariff duties are entirely suspended in accordance with the provisions of paragraphs 3 and 4, a global tariff quota at zero duty shall be opened for every marketing year for products of tariff heading 1006 and subheading 1701 11 10 respectively, originating in the least developed developing countries listed in Annex IV. The initial tariff quotas for the marketing years 2001/2002 shall be equal to 2 517 tonnes, husked rice equivalent, for products of tariff heading 1006 and 74 185 tonnes, white sugar equivalent, for products of subheading 1701 11 10. For each of the following marketing years, the quotas shall be increased by 15 % in relation to the quotas of the previous marketing year.

6. The Commission shall decide the implementation of the provisions referred to in paragraph 5 in accordance with the procedure laid down in Article 32.

7. The Commission shall, in close cooperation with the Member States, carefully monitor imports of rice, bananas and sugar.

Member States or any interested natural or legal persons shall inform the Commission, without delay, of any circumstances of which they are aware that could justify the adoption of a measure to suspend preferences. Where the Commission finds that there is sufficient evidence to establish that the conditions for temporary suspension of the preferences are met, all appropriate measures will be taken as quickly as possible.;

3. Article 7 shall be replaced by the following:

*'Article 7*

For the countries listed in Annex V, Common Customs Tariff duties shall be suspended in their entirety on the industrial products listed in Annex I falling within Chapters 25 to 97 of the Common Customs Tariff, excluding Chapter 93, and on the agricultural products listed in Annex VII, without prejudice to the procedure described in Article 31(3).';

4. Article 22(1)(d) shall be amended as follows:

'(d) fraud or failure to provide administrative cooperation as required for the verification of certificates of origin form A, or massive increases in imports into the Community of products originating in the countries listed in Annex IV in relation to their usual levels of production and export capacity.';

5. in Article 28:

— the following paragraph shall be inserted:

'2. Notwithstanding the provisions of Article 22 and paragraph 1 above, given the particular sensitivity of products of tariff headings 1006 and 1701, and CN code 0803 00 19, if imports of these products cause serious disturbance to the Community markets and their regulatory mechanisms, the Commission may suspend the preferences provided by this Regulation for the products concerned in accordance with the procedure set out below.'

— in consequence, current paragraphs 2 to 7 shall be renumbered 3 to 8;

6. Article 29(4) shall be amended as follows:

'4. Save as otherwise provided in the Annexes, with respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction shall be limited to the *ad valorem* duty. However, the exemption from customs duties provided for in Article 6 shall also apply to the specific duties. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential reduction shall also apply to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction shall apply to all of these.';

7. the following paragraph shall be added to Article 35:

'3. The date of 31 December 2001, referred to in paragraph 2, shall not apply to the special market access arrangements for the least developed developing countries provided for in Article 6 nor, to the extent that they are applied in conjunction with those arrangements, to the provisions of Article 1(5) and (6), and of Titles III, IV and V.';

8. Annex VII shall be replaced by the text which appears in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall apply from 5 March 2001.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 February 2001.

*For the Council*

*The President*

A. LINDH



## ANNEX

## 'ANNEX VII

CN code	Description of goods
	Live horses, other than pure-bred animals:
0101 19 90	– Other horses
0104 20 10	Live goats, pure-bred breeding animals <sup>(1)</sup>
0106 00 10	Live domestic rabbits
0106 00 20	Live pigeons
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
	Edible offal, fresh, chilled or frozen:
0206 80 91	– of horses, asses, mules or hinnies
0206 90 91	
0208	Other meat and edible meat offal, fresh, chilled or frozen, except products of 0208 90 50
CHAPTER 3 <sup>(2)</sup>	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC VERTEBRATES
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked, other than poultry eggs
0409 00 00	Natural honey
0410 00 00	Edible products and animal origin, not elsewhere specified or included
CHAPTER 5	OTHER PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
CHAPTER 6 <sup>(3)</sup>	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
0701	Potatoes, fresh or chilled
0706 90 30	Horseradish ( <i>Cochlearia armoracia</i> ), fresh or chilled
ex 0707 00 05	Cucumbers fresh or chilled, from 16 May to 31 October
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
	Other vegetables, fresh or chilled:
ex 0709 20 00	– Asparagus, from 1 October to 31 January
0709 30 00	– Aubergines (egg-plants)
0709 40 00	– Celery, other than celeriac
0709 51 30	– Chanterelles
0709 60 10	– Sweet peppers
0709 60 99	– Other
0709 90 70	– Courgettes
0709 90 90	– Other
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except products of 0710 80 10

CN code	Description of goods
ex 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, except products of 0711 20 10 and 0711 20 90
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	– Onions
0712 30 00	– Mushrooms and truffles
0712 90 05	– Potatoes, whether or not cut or sliced, but not further prepared
0712 90 30	– Tomatoes
0712 90 50	– Carrots
ex 0712 90 90	– Other, excluding olives
0713	Dried leguminous vegetables, shelled, whether or not skinned or split
0803 00 90	Bananas, including plantains, dried
0804 10 00	Dates, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0804 30 00	
0804 40 00	
	Citrus fruit, fresh or dried:
ex 0805 20	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, from 15 May to 15 September
0805 30 90	– Limes ( <i>Citrus aurantifolia</i> )
0805 40 00	Grapefruit
0805 90 00	– Other
	Melons (including watermelons) and papaws (papayas), fresh:
0807 11 00	– Watermelons
0807 19 00	– Other melons
0809 20 05	Sour cherries ( <i>Prunus cerasus</i> ), fresh
0809 40 90	Sloes
	Other fruit, fresh:
0810 20	Raspberries, blackberries, mulberries and loganberries
0810 30	Black-, white- or redcurrants and gooseberries
	– Fruits of the genus <i>Vaccinium</i> :
0810 40 30	– – Fruit of the species <i>Vaccinium myrtillus</i>
0810 40 50	– – Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 40 90	– – Other
0810 50 00	– Kiwifruit
0810 90 85	– – Other
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter

CN code	Description of goods
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
	Fruit, dried, other than that of heading Nos 0801 to 0806:
0813 10 00	– Apricots
0813 20 00	– Prunes
0813 30 00	– Apples
	– Other fruit:
0813 40 10	-- Peaches, including nectarines
0813 40 30	-- Pears
0813 40 50	-- Papaws (papayas)
0813 40 95	-- Other
	Mixtures of nuts or dried fruits of this chapter:
0813 50 12	– Fruit salads of dried fruit, other than that of heading Nos 0801 to 0806
0813 50 15	
0813 50 19	
ex 0813 50 31	– Mixtures exclusively of coconut, Brazil nuts, cashew nuts, areca (or betel) nuts or colanuts
ex 0813 50 91	– Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums
0901 12 00	Coffee, not roasted, decaffeinated
0901 21 00	Coffee, roasted
0901 22 00	
0901 90 90	Coffee substitutes containing coffee
0904 20 10	Sweet peppers, dried, neither crushed nor ground
0910 40 13	Thyme, other than wild thyme ( <i>Thymus serpyllum</i> ), neither crushed nor ground
0910 40 19	Thyme, crushed or ground
0910 40 90	Bay leaves
0910 91 90	Mixtures of spices, crushed or ground
0910 99 99	Other spices, crushed or ground
ex 1008 90 90	Quinoa
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
	Flour, meal and powder:
1106 10 00	– Of the dried leguminous vegetables of heading No 0713
1106 30	– Of the products of Chapter 8
ex CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER excluding sugar beet and sugar cane falling within subheadings 1212 91 and 1212 92
CHAPTER 13	GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

CN code	Description of goods
	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, excluding lard stearin and oleostearin for industrial uses
1503 00 19	
1503 00 90	
ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified, excluding products of ex 1504 30 00 (whale oil or sperm oil)
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
1511	Palm oil and its fraction, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
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
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 and oils or their fractions of heading No 1516
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
1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw
	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	– Degras
1522 00 91	– Oil foots and dregs; soapstocks
	Other prepared or preserved meat, meat offal or blood
1602 20 11	
1602 20 19	
1602 41 90	
1602 42 90	
1602 49 90	
1602 50 31	
1602 50 39	
1602 50 80	

CN code	Description of goods
1602 90 31	
1602 90 41	
1602 90 69	
1602 90 72	
1602 90 74	
1602 90 76	
1602 90 78	
1602 90 98	
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of less than 20 kg
1604 <sup>(4)</sup>	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved
1702 50 00	Chemically pure fructose
1702 90 10	Chemically pure maltose
1704 <sup>(5)</sup>	Sugar confectionery (including white chocolate), not containing cocoa
CHAPTER 18	COCOA AND COCOA PREPARATIONS
CHAPTER 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRYCOOKS' PRODUCTS
CHAPTER 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
ex CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS, excluding sugar syrups falling within subheadings 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59
ex CHAPTER 22	BEVERAGES, SPIRITS AND VINEGAR, excluding products falling within subheadings 2204 10 11 to 2204 30 10, 2206 00 10, 2208 40, 2208 90 11 and 2208 90 19
	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 50 00	– Of leguminous plants
	Preparations of a kind used in animal feeding:
2309 10 90	– Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products
	– Other
2309 90 91	-- Beet-pulp with added molasses
2309 90 93	-- Premixtures
2309 90 95	-- Other
2309 90 97	
CHAPTER 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

<sup>(4)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

<sup>(5)</sup> The duty is 3,6 % for shrimps of CN code 0306 13.

<sup>(3)</sup> For cut flowers of CN code 0603, the conditions laid down by Article 28(1) are deemed to be fulfilled when the quantities put into free circulation with preferential benefit in any year exceed the volume of imports from one of those countries into the Community corresponding to the figure half-way between the highest and the average quantity for the last four years for which statistics are available.

<sup>(4)</sup> For prepared and preserved tuna of CN codes 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70, the examination of the conditions laid down by Article 29(1) shall be carried out for a particular country when the quantities put into free circulation with preferential benefit, originating in that country, exceed the average annual quantity of its exports to the Community of the products concerned over the last three years.

<sup>(5)</sup> The specific duty for products falling within CN codes 1704 10 91 and 1704 10 99 shall be limited to 16 % of the customs value.'

## I

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EC) No 1602/2000**

**of 24 July 2000**

**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code**

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>, as last amended by European Parliament and Council Regulation (EC) No 955/1999<sup>(2)</sup> (hereinafter 'the Code'), and in particular Article 249 thereof,

Whereas:

- (1) In order to ensure the uniform treatment of applications for binding tariff information (BTI), and improved security for BTI, it is necessary to introduce a common application form for BTI.
- (2) The conditions governing the granting of favourable tariff treatment to goods by reason of their nature are being associated with the tariff classification for such goods in accordance with a single text in the Combined Nomenclature. The old provisions contained in Commission Regulation (EEC) No 2454/93<sup>(3)</sup>, as last amended by Regulation (EC) No 1662/1999<sup>(4)</sup>, therefore have to be deleted.
- (3) The Community's rules of origin applicable to the generalised system of preferences (GSP) provide for regional cumulation to apply, *inter alia*, to those countries which are members of the Association of South-East Asian Nations (ASEAN). These provisions for regional cumulation should apply to Cambodia, which joined ASEAN on 30 April 1999. The countries which are members of the South Asian Association for Regional Cooperation (SAARC) should be able to benefit

from the provisions for regional cumulation, once they have fulfilled the initial obligations for administrative cooperation as required by the Community.

- (4) The layout and relevant origin criteria of Sections 1 and 2 of Chapter 2 of Title IV of Part I concerning the GSP and the successor States of the former Yugoslavia, should be standardised, with due account being taken of the specific nature of each of the sets of preferential arrangements.
- (5) The abovementioned provisions should no longer apply to the West Bank and the Gaza Strip, since these territories benefit from conventional preferential tariff measures.
- (6) Autonomous measures for Albania have been adopted, by Council Regulation (EC) No 1763/1999<sup>(5)</sup>.
- (7) Measures for imports of wine originating in the former Yugoslav Republic of Macedonia and the Republic of Slovenia have been adopted, by Council Regulation (EC) No 6/2000<sup>(6)</sup>.
- (8) In the interests of clarity, the text of Articles 66 to 123 should be republished in its entirety.
- (9) The forms provided for by the Universal Postal Union for the declaration of consignments sent by letter or parcel post have been replaced.
- (10) As part of the simplification and rationalisation of customs regulations and procedures it is desirable to increase the flexibility of end-use customs supervision to meet the needs of the diversifying internal market, making it a useful instrument for several sectors. This

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(2)</sup> OJ L 119, 7.5.1999, p. 1.

<sup>(3)</sup> OJ L 253, 11.10.1993, p. 1.

<sup>(4)</sup> OJ L 197, 29.7.1999, p. 25.

<sup>(5)</sup> OJ L 211, 11.8.1999, p. 1.

<sup>(6)</sup> OJ L 2, 5.1.2000, p. 1.

flexibility needs to be balanced by an increased efficiency of customs supervision to prevent fraud and misuse of favourable tariff treatments as well as reduced duty rates on account of the end-use of certain goods.

(11) This requires the rules provided for by Article 82 of the Code to be made applicable to the favourable tariff treatment granted under Article 21 of the Code. The customs supervision system provided for by the present Regulation is based on an authorisation issued by the customs authorities and applies to end-use referred to in Article 82 of the Code in so far as the provisions in force require such authorisation.

(12) Articles 463 to 470 give effect to Article 843 where the transit procedure is used. It is advisable in the interests of consistency to group the common provisions together under Article 843.

(13) The provisions dealing with control copy T5 set out a procedure which should be applied to goods regardless of the customs procedure for which they have been entered, when so required by Community customs or other rules. These provisions should be moved to a new part.

(14) It is also desirable to harmonise the measures to be applied in cases where the Community rules using this system of control stipulate a guarantee or time limit and the prescribed use and/or destination is found not to have been fully complied with.

(15) To improve checks based on the use of control copy T5, certain data identifying the means of transport should be furnished more precisely. The specimen copies in Annex 63, and the explanatory notes in Annex 66 regarding the relevant boxes, should therefore be amended. There is nothing to prevent two or more control copies T5 being used simultaneously but for different purposes.

(16) In some areas, there are specific rules governing traders' responsibilities and the lodging and release of guarantees, in particular, with regard to the common agricultural policy in Commission Regulation (EEC) No 2220/85<sup>(1)</sup>, as last amended by Regulation (EC) No 1932/1999<sup>(2)</sup>. In order to accommodate such cases, provision should be made for exemptions from the rules.

(17) The lists concerning unit values require updating.

(18) It is desirable on economic grounds to extend order No 14 of the list in Annex 87, and there is a need to update it.

(19) The measures provided for by this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 1a is replaced by the following:

##### *'Article 1a*

For the purposes of applying Articles 291 to 300, the countries of the Benelux Economic Union shall be considered as a single Member State.'

2. In Article 6(1) the following subparagraph is added:

'Applications for binding tariff information shall be made by means of a form conforming to the specimen shown in Annex 1B.'

3. Article 8(1) is replaced by the following text:

'1. A copy of the application for binding tariff information (Annex 1B), a copy of the notification (copy No 2 of Annex 1) and the facts (copy No 4 of the same Annex), or a copy of the binding origin information notified and the facts, shall be transmitted to the Commission without delay by the customs authorities of the Member State concerned. Such transmission shall be effected by electronic means.'

4. Part I, Title III, 'Favourable tariff treatment by reason of the nature of the goods', (Articles 16 to 34) is deleted.

5. In Part I, Title IV, Chapter 2 (Articles 66 to 123) is replaced by the following:

##### *'CHAPTER 2*

##### *Preferential origin*

##### *Article 66*

For the purposes of this Chapter:

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

<sup>(1)</sup> OJ L 205, 3.8.1985, p. 5.

<sup>(2)</sup> OJ L 240, 10.9.1999, p. 11.

- (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" in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that 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" in the list in Annex 15 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 the beneficiary country within the meaning of Article 67(1) or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised System;
- (i) "classified" refers to the classification of a product or material under a particular heading;
- (j) "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 document, by a single invoice.

## Section 1

### Generalised system of preferences

#### Subsection 1

##### Definition of the concept of originating products

###### Article 67

1. For the purposes of the provisions concerning generalised tariff preferences granted by the Community to

products originating in developing countries (hereinafter referred to as "beneficiary countries"), the following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 68;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

3. Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4. In so far as Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall apply only to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported direct to the beneficiary country.

The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

The Commission shall publish in the *Official Journal of the European Communities* (C series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

###### Article 68

1. The following shall be considered as wholly obtained in a beneficiary country or in the Community:

- (a) mineral products extracted from its soil or from its 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 its territorial waters by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary country or in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are at least 50 % owned by nationals of the beneficiary country or of Member States or by a company having its head office in that country or in one of those Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or of the Member States,

— of which the master and officers are nationals of the beneficiary country or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

3. The terms "beneficiary country" and "Community" shall also cover the territorial waters of that country or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

#### Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing, and apply only in relation to such materials.

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 shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

#### Article 70

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 69 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations),
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

- (c) (i) changes of packing and breaking-up and assembly of packages,
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary country or the Community 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 70a

1. The unit of qualification for the application of the provisions of this section 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 section.

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 71

1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the

manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentage are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

#### Article 72

1. By way of derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein with the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to four separate regional groups of beneficiary countries benefiting from the generalised system of preferences:

- (a) the Association of South-East Asian Nations (ASEAN) (Brunei-Darussalam, Cambodia<sup>(1)</sup>, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam);
- (b) the Central American Common Market (CACM) (Costa Rica, Honduras, Guatemala, Nicaragua, Panama<sup>(2)</sup>, El Salvador);
- (c) the Andean Community (Bolivia, Colombia, Ecuador, Peru, Venezuela);
- (d) the South Asian Association for Regional Cooperation (SAARC) (Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka)<sup>(3)</sup>.

4. The expression "regional group" shall be taken to mean the ASEAN, the CACM, the Andean Community or the SAARC, as the case may be.

<sup>(1)</sup> With entry into force on 1.9.1999.

<sup>(2)</sup> With entry into force on 1.7.2000.

<sup>(3)</sup> The Commission shall publish, in the *Official Journal of the European Communities* (C series) the date on which these countries fulfilled the obligations laid down in Article 72b.

*Article 72a*

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out, provided that:

- (a) the value added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and
- (b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of original in paragraph 1(a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3. "Value added" means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4. Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of the originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according to the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

- in the case of products exported without further working or processing according to paragraph 4, the country of manufacture;
- in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

*Article 72b*

1. Articles 72 and 72a shall apply only where:

- (a) the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;
- (b) each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group.

The Secretariats are as follows:

- the ASEAN General Secretariat,
- Secretaría de Integración Económica Centroamericana (SIECA),
- the Junta del Acuerdo de Cartagena,
- the SAARC Secretariat,

as the case may be.

2. The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3. Article 78(1)(b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing take place there.

*Article 73*

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 74*

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. 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 75

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

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

#### Article 76

1. Derogations from the provisions of this section may be made in favour of the least-developed beneficiary countries benefiting from the generalised system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council Regulations and the ECSC Decision concerning the application of generalised tariff preferences. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

2. The examination of requests shall, in particular, take into account:

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to business closures;
- (b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation encouraging implementation of the investment programme would enable the rules to be satisfied by stages;
- (c) the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.

3. In order to facilitate the examination of requests for derogation, the country making the request shall furnish in support of its request the fullest possible information, covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- manufacturing process,
- value added,
- the number of employees in the enterprise concerned,
- the anticipated volume of the exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested,
- other observations.

4. The Commission shall present the derogation-request to the Committee. It shall be decided on according to the procedure laid down in Article 249 of the Code.

5. Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 89:

“Derogation – Regulation (EC) No .../...”.

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

#### Article 77

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or in the Community.

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

- the products returned are the same as those which were exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

#### Article 78

1. The following shall be considered as transported direct from the beneficiary country to the Community or from the Community to the beneficiary country:

- (a) products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the products remain under the surveillance of the customs authorities of the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1(b) and (c) have been fulfilled shall be supplied to the competent customs authorities 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:
  - giving an exact description of the products,
  - 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
  - certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

#### Article 79

1. Originating products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, provided that the products meet the

requirements of this section entitling them to be recognised as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned these products from the beneficiary country directly 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;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

#### Subsection 2

#### Proof of origin

#### Article 80

Products originating in the beneficiary country shall benefit from the tariff preferences referred to in Article 67, on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears in Annex 17; or
- (b) in the cases specified in Article 89(1), a declaration, the text of which appears in Annex 18, 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").

## (a) CERTIFICATE OF ORIGIN FORM A

*Article 81*

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported directly within the meaning of Article 78, on submission of a certificate of origin Form A, issued by the customs authorities or by other competent governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 67.

3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorised representative.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

5. The certificate shall be issued by the competent governmental authorities of the beneficiary country if the products to be exported can be considered as products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

6. For the purposes of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

7. It shall be the responsibility of the competent governmental authorities of the beneficiary country to ensure that certificates and applications are duly completed.

8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating "European Community" or one of the Member States.

9. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

*Article 82*

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 and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

*Article 83*

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authorities of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

*Article 84*

Proofs of origin shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

*Article 85*

1. By way of derogation from Article 81(5), a certificate of origin Form A 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 competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

2. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a

certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Issued retrospectively" or "Délivré a posteriori".

#### Article 86

1. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word "Duplicate" or "Duplicata", together with the date of issue and the serial number of the original certificate.

2. For the purposes of Article 90b, the duplicate shall take effect from the date of the original.

#### Article 87

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

2. The replacement certificate issued in application of paragraph 1 or Article 88 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued.

Box 4 shall contain the words "Replacement certificate" or "Certificat de remplacement", as well as the date of issue of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All particulars or the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9.

References the re-exporter's invoice shall be given in box 10.

The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4. The customs office which is requested to perform the operation referred to in paragraph 1 should note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years.

5. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such products are intended for the Community.

#### Article 88

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent governmental authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates issued. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94(3) shall be extended to eight months.

#### (b) INVOICE DECLARATION

#### Article 89

1. The invoice declaration may be made out:

(a) by an approved Community exporter within the meaning of Article 90, 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, and provided that the assistance referred to in Article 81(1) shall apply to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary country, and fulfil the other requirements of this section.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental 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 section.

4. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. 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 90 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) one invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

#### Article 90

1. The customs authorities of the Community may authorise any exporter, hereinafter referred to as an "approved exporter", who makes frequent shipments of products originating in the Community within the

meaning of Article 67(2), and who offers, 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 section, to make out invoice declarations, irrespective of the value of the products concerned.

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 approval 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 improper use of the authorisation.

#### Article 90a

1. Evidence of the originating status of Community products within the meaning of Article 67(2) shall be furnished by either:

- (a) the production of an EUR.1 movement certificate, a specimen of which is set out in Annex 21; or
- (b) the production of a declaration as referred to in Article 89.

2. The exporter or his authorised representative shall enter "GSP beneficiary countries" and "EC", or "Pays bénéficiaires du SPG" and "CE", in box 2 of the movement certificate EUR.1.

3. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

#### Article 90b

1. A proof of origin shall be valid for 10 months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for



the purpose of applying the tariff preferences referred to in Article 67, 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.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

#### Article 90c

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 benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section and where there is no doubt as to the veracity of such a declaration.

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

Furthermore, the total value of these products 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 91

1. When Article 67(2), (3) or (4) applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in the Community, Norway or Switzerland are used shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration.

2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the remark "EC cumulation", "Norway cumulation", "Switzerland cumulation", or "Cumul CE", "Cumul Norvège", "Cumul Suisse".

#### Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the EUR.1 movement certificate or in an invoice declaration, 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 certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

Obvious formal errors such as typing errors on a certificate of origin Form A, an EUR.1 movement certificate or an invoice declaration 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 that document.

#### Subsection 3

#### Methods of administrative cooperation

#### Article 93

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however,

when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps mentioned in this paragraph.

2. The Commission shall publish, in the *Official Journal of the European Communities* ("C" series), the date on which the new beneficiary countries referred to in Article 97 met the obligations set out in paragraph 1.

3. The Commission shall send, to the beneficiary countries, specimen impressions of the stamps used by the customs authorities of the Member States for the issue of EUR.1 movement certificates.

#### Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

#### Article 94

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community 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 section.

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

If the said authorities decide to suspend the granting of the tariff preferences referred to in Article 67 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such

verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in the Community.

4. In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the EUR.1 movement certificate(s) or, where necessary, of the corresponding invoice declaration(s).

5. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

The provisions of the first subparagraph shall apply between the countries of the same regional group for the purposes of the subsequent verification of the certificates of origin Form A issued in accordance with this section.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country.

#### Article 95

Article 78(1)(c) and Article 88 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products

originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78(1)(c) and Article 88, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

#### Subsection 4

#### Ceuta and Melilla

#### Article 96

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalised system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

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

#### Subsection 5

#### Final provision

#### Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council Regulations or the ECSC Decision, goods originating in that country or territory may benefit from the generalised system of preferences on condition

that they were exported from the beneficiary country or territory on or after the date referred to in Article 93(2).

#### Section 2

#### Republics of Albania, Bosnia and Herzegovina, and Croatia; former Yugoslav Republic of Macedonia (for certain wines), Republic of Slovenia (for certain wines)

#### Subsection 1

#### Definition of the concept of originating products

#### Article 98

1. For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Albania, Bosnia and Herzegovina, and Croatia, in the former Yugoslav Republic of Macedonia (for certain wines) and in the Republic of Slovenia (for certain wines) (hereinafter referred to as "beneficiary republics"), the following products shall be considered as originating in a beneficiary republic:

- (a) products wholly obtained in that beneficiary republic with the meaning of Article 99;
- (b) products obtained in that beneficiary republic, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary republic to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary republic.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

#### Article 99

1. The following shall be considered as wholly obtained in a beneficiary republic or in the Community:

- (a) mineral products extracted from its solid or from its 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 by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there, fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary republic or in a Member State,
- which sail under the flag of a beneficiary republic or of a Member State,
- which are owned to the extent of at least 50 % by nationals of the beneficiary republic or of Member States or by a company with its head office in that republic or in one of the Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary republic or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary republic or to the Member States or to public bodies or nationals of that beneficiary republic or of the Member States,
- of which the master and officers are nationals of the beneficiary Republic or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary republic or of the Member States.

3. The terms "beneficiary republic" and "Community" shall also cover the territorial waters of that republic or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary republic or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

#### Article 100

For the purposes of Article 98, products which are not wholly obtained in a beneficiary republic or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

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.

#### Article 101

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 100 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading-out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of packages,

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary republic or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary republic or the Community 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 101a*

1. The unit of qualification for the application of the provisions of this section 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 Section.

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 102*

1. By way of derogation from the provisions of Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

#### *Article 103*

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 regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### *Article 104*

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the 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 105*

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

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

#### *Article 106*

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary republic or in the Community.

If originating products exported from the beneficiary republic or from the Community to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

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

*Article 107*

1. The following shall be considered as transported directly from the beneficiary republic to the Community or from the Community to the beneficiary republic:

- (a) products transported without passing through the territory of any other country;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary republic or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary republic or of the Community.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; and
- (b) a certificate issued by the customs authorities of the country of transit:
  - giving an exact description of the products,
  - 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
  - certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

*Article 108*

1. Originating products, sent from a beneficiary republic for exhibition in another country and sold after the exhibition for importation into the Community, shall benefit on importation from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognised as originating in that beneficiary republic and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned the products from the beneficiary republic directly 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;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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.

*Subsection 2***Proof of origin***Article 109*

Products originating in the beneficiary republic shall benefit from the tariff preferences referred to in Article 98, on submission of either:

- (a) an EUR.1 movement certificate, a specimen of which appears in Annex 21, or
- (b) in the cases specified in Article 116(1), a declaration, the text of which appears in Annex 22, 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").

(a) EUR.1 MOVEMENT CERTIFICATE

*Article 110*

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided they have been transported directly with the meaning of Article 107, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia or Slovenia, on condition that those beneficiary republics:

- have communicated to the Commission the information required by Article 121, and
- assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. An EUR.1 movement certificate may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to on Article 98.

3. An EUR.1 movement certificate shall be issued only on written application from the exporter or his authorised representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provisions of this subsection.

Applications for EUR.1 movement certificates shall be kept for at least three years by the competent authorities of the exporting beneficiary republic or Member State.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of an EUR.1 movement certificate.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the

correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5. The EUR.1 movement certificate shall be issued by the competent governmental authorities of the beneficiary republics or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this section.

6. Since the EUR.1 movement certificate constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary republic or the customs authorities of the exporting member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9. The date of issue of the EUR.1 movement certificate shall be indicated in that part of the certificate reserved for the customs authorities.

10. An EUR.1 movement certificate shall be issued by the competent authorities of the beneficiary republic or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

*Article 111*

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 and falling within Section XVI or XVII or within heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

*Article 112*

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

*Article 113*

1. By way of derogation from Article 110(10), an EUR.1 movement certificate 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 competent authorities that an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.

2. The competent authorities may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that an EUR.1 movement certificate satisfying the provisions of this section was not issued when the products in question were exported.

3. EUR.1 movement certificates issued retrospectively shall 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".

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

*Article 114*

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

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

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

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

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

*Article 115*

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

- (b) INVOICE DECLARATION

*Article 116*

1. The invoice declaration may be made out:

- (a) by an approved Community exporter within the meaning of Article 117, 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, and on condition that the assistance referred to in Article 110(1) shall apply to this procedure.

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

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental 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 section.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22, 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 117 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) an invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

#### Article 117

1. The customs authorities in the Community may authorise any exporter, hereinafter referred to as an

"approved exporter", who makes frequent shipments of products originating in the Community within the meaning of Article 98(2), and who offers, 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 section, to make out invoice declarations, irrespective of the value of the products concerned.

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

3. The customs authorities shall assign 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 improper use of the authorisation.

#### Article 118

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

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 98, 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.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;

- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

#### Article 119

1. Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of an EUR.1 movement certificate or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section, and where there is no doubt as to the veracity of such a declaration.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

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

#### Article 120

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 that document does correspond to the products submitted.

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 that document.

#### Subsection 3

#### Methods of administrative cooperation

#### Article 121

1. The beneficiary republics shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue EUR.1 movement certificates, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the EUR.1 movement certificates and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary republics. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send, to the beneficiary republics, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of EUR.1 movement certificates.

#### Article 122

1. Subsequent verifications of EUR.1 movement certificates and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary republics 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 section.

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

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences

referred to in Article 98 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary republic within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary republic or in the Community.

4. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary republic shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

6. For the purposes of the subsequent verification of EUR.1 movement certificates, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary republic or by the customs authorities of the exporting Member State.

#### Subsection 4

#### Ceuta and Melilla

#### Article 123

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in

the Community" does not cover products originating in Ceuta and Melilla.

2. This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary republics benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

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

4. The provisions of this section concerning the issue, use and subsequent verification of EUR.1 movement certificates shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.'

6. In Article 237(1) and (4), the terms 'C1' and 'C2/CP3' are replaced by 'CN22' and 'CN23' respectively.

7. In 'Part I, Customs — approved treatment or use, title I, Release for free circulation', Chapter 2 (Articles 291 to 308) is replaced by the following:

#### 'CHAPTER 2

#### End-use

#### Article 291

1. This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2. For the purposes of this chapter:

- (a) "single authorisation" means: an authorisation involving different customs administrations;
- (b) "accounts" means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (c) "records" means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

#### Article 292

1. The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is

provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

2. Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3. In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

- the application only invoices one customs administration,
- the applicant wholly assigns the goods to the prescribed end-use, and
- the proper conduct of operations is safeguarded.

4. Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the end-use;
- (c) technical description of the goods, products resulting from their end-use and means of identifying them;
- (d) estimated rate of yield or method by which that rate is to be determined;
- (e) estimated period for assigning the goods to their end-use;
- (f) the place where the goods are put to the end-use.

5. Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

- where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or
- otherwise, where the goods are assigned to the prescribed end-use.

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

6. Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

#### Article 293

1. An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- (a) the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- (b) the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:

- to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
- not to take actions incompatible with the intended purpose of the prescribed end-use,
- to notify all factors which may affect the authorisation to the competent customs authorities;

(c) efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;

(d) adequate records are kept and retained;

(e) security is provided where the customs authorities consider this necessary.

2. For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

3. The authorisation shall include the following items, unless such information is deemed unnecessary:

- (a) identification of the authorisation holder;
- (b) where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;
- (c) means and methods of identification and of customs supervision;
- (d) the period within which the goods have to be assigned to the prescribed end-use;
- (e) the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;
- (f) the places where the goods have to be assigned to the prescribed end-use;
- (g) the security to be provided, where appropriate;
- (h) the period of validity of the authorisation;
- (i) where applicable, the possibility of transfer of the goods in accordance with Article 296(1);

(j) where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);

(k) where applicable, simplified procedures authorised in accordance with Article 76 of the Code;

(l) methods of communication.

4. Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

#### Article 294

1. The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3. In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- (a) the application is not related to attempted deception or to obvious negligence;
- (b) the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;
- (c) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

#### Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

## Article 296

1. The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2. Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

(a) the transferor shall complete the T5 control copy in triplicate (one original and two copies). The copies shall be numbered in an appropriate manner;

(b) the T5 control copy shall include:

- in box A (“Office of departure”), the address of the competent customs office specified in the transferor's authorisation,
- in box 2, the name or trading name, full address and authorisation number of the transferor,
- in box 8, the name or trading name, full address and authorisation number of the transferee,
- in the box “Important note” and in box B the text shall be crossed out,
- in boxes 31 and 33, respectively, the description of the goods as at the time in transfer, including the number of items, and the relevant CN code,
- in box 38, the net mass of the goods,
- in box 103, the net quantity of the goods in words
- in box 104, a tick in the box “Other (specify)”, and in block capitals one of the following:
  - DESTINO ESPECIAL: MERCANCIAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) N° 2454/93, ARTÍCULO 296)
  - SÆRLIGT ANVENDELSESFØRMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
  - BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)

— ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)

— END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)

— DESTINATION PARTICULIÈRE: MARCHANDES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]

— DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)

— BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)

— DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N.º 2454/93, ARTIGO 296.º]

— TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)

— ANVÄNDNING FÖR SÆRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)

— in box 106:

- the taxation elements of the import goods,
- the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;

(c) the transferor shall send the complete set of T5 control copies to the transferee;

(d) the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;

- (e) the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- (f) the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- (g) the transferor shall retain the original in his records.

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3. Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4. Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5. With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6. The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

#### Article 297

1. In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2. The air waybill or equivalent document shall contain at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the materials;
- (f) the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3. The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSESFORMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL

4. The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, make a further copy available to the competent customs office.

5. The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in

the airline's Member State residence. The receiving airline shall enter the materials in its records.

6. The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

#### Article 298

1. The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2. Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

— ARTÍCULO 298, REGLAMENTO (CEE) N° 2454/93, DESTINO ESPECIAL: MERCANCIAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS

— ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION

— ARTIKEL 298 DER VERORDNING (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATUTUNGEN AUSGESCHLOSSEN

— ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (CEE) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ

— ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE

— ARTICLE 298, RÈGLEMENT (CEE) N° 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE

— ARTICOLO 298 (CEE) N° 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA

— ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING

— ARTIGO 298.º REG. (CEE) N.º 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA

— 298 ART., AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA

— ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AVSEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA

3. Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.

4. In the case of destruction Article 182(5) of the Code shall apply.

#### Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrence of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

#### Article 300

1. The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

(a) first assigned to the prescribed end-use;

(b) exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2. Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.

3. For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.'



8. In Articles 397, 419(4) and 434(6), the words 'Articles 463 to 470' are replaced by the words 'Article 843'.

9. Chapters 11 and 12 of Title II of Part II (Articles 463 to 495) are deleted.

10. Article 843 is replaced by the following:

*'Article 843*

1. This Title lays down the conditions applicable to goods moving from one point in the customs territory of the Community to another which temporarily leave that territory, whether or not crossing the territory of a third country, whose removal or export from the customs territory of the Community is prohibited or is subject to restrictions, duties or other charges on export by a Community measure in so far as that measure so provides and without prejudice to any special provisions which it may comprise.

These conditions shall not, however, apply:

— where, on declaration of the goods for export from the customs territory of the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties, taxes or other charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities, or

— where the goods are transported by direct flight without stopping outside the customs territory of the Community, or by a regular shipping service within the meaning of Article 313a.

2. Where the goods are placed under a Community transit procedure, the principal shall enter on the document used for the Community transit declaration, specifically in box 44 ("Additional information") of the Single Administrative Document where that is used, one of the following phrases:

— Salida de la Comunidad sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión n° ...

— Udpassage fra Fællesskabet undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...

— Ausgang aus der Gemeinschaft — gemäß Verordnung/Richtlinie/Beschluß Nr. ... Beschränkungen oder Abgaben unterworfen.

— Η έξοδος από την Κοινότητα υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...

— Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ...

— Sortie de la Communauté soumise à des restrictions ou à des impositions par le règlement ou la directive/décision n° ...

— Uscita dalla Comunità soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...

— Bij uitgang uit de Gemeenschap zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.

— Saída da Comunidade sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão n.º ...

— Yhteisöstä vientiin sovelletaan asetuksen/direktiivin./ päätöksen N:o ... mukaisia rajoituksia tai maksuja

— Utförsel från gemenskapen omfattas i enlighet med förordning/direktiv/beslut ... av restriktioner eller pålagor

3. Where the goods are:

(a) placed under a customs procedure other than the Community transit procedure, or

(b) moved without being under a customs procedure.

The T5 control copy shall be made out in accordance with Articles 912a to 912g. In box 104 of the T5 form a cross shall be entered in the square "Other (specify)" and the phrase stipulated in paragraph 2 added.

In the case of goods falling within point (a) of the first subparagraph, the T5 control copy shall be made out at the customs office at which the formalities required for consignment of the goods are completed. In the case of goods falling within point (b) of the first subparagraph, the T5 control copy shall be presented with the goods at the competent customs office for the place where the goods leave the customs territory of the Community.

Those offices shall specify the latest date by which the goods, must be presented at the customs office of destination and, where appropriate, shall enter in the customs document under cover of which the goods are to be transported the phrase specified in paragraph 2.

For the purposes of the T5 control copy, the office of destination shall be either the office of destination for the customs procedure under point (a) of the first subparagraph or, where point (b) of the first subparagraph

applies, the competent customs office for the place where the goods are brought back into the customs territory of the Community.

4. Paragraph 3 shall also apply to goods moving from one point in the customs territory of the Community to another through the territory of one or more of the EFTA countries referred to in Article 309(f) which are reconsigned from one of those countries.
  5. If the Community measure referred to in paragraph 1 provides for the lodging of a guarantee, that guarantee shall be lodged in accordance with Article 912b(2).
  6. Where the goods, on arrival at the office of destination, either are not immediately recognised as having Community status or do not immediately undergo the customs formalities required for goods brought into the customs territory of the Community, the office of destination shall take all the measures prescribed for them.
  7. In the circumstances described in paragraph 3, the office of destination shall return the original of the T5 control copy without delay to the address shown in box B "Return to ..." of the T5 form once all the required formalities have been completed and annotations made.
  8. Where the goods are not brought back into the customs territory of the Community, they shall be deemed to have left the customs territory of the Community irregularly from the Member State where either they were placed under the procedure referred to in paragraph 2 or the T5 control copy was made out.
11. In the first subparagraph of Article 887(3), the words 'Articles 471 to 495' are replaced by 'Articles 912a to 912g'.
12. The following Part IVa is added after Article 912:

'Part IVa

**CONTROLS ON THE USE AND/OR DESTINATION OF GOODS**

*Article 912a*

1. For purposes of this part:
  - (a) "competent authorities" means: the customs authorities or any other Member State authority responsible for applying this part;
  - (b) "office" means: the customs office or body responsible at local level for applying this part;
  - (c) "T5 control copy" means: a T5 original and copy made out on forms corresponding to the specimen in Annex

63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.

2. Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with the conditions prescribed by that measure for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.
3. All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of Article 347(2), intended for a single consignee and the same use and/or destination.

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

4. In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5. By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

*Article 912b*

1. A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2. Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO
- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro.

3. Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement "Time limit of ... days for completion" in box 104 of the T5 form shall be completed.

4. Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5. Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimenettelyn ulkopuoella olevat tavarat
- Varorna omfattas inte av något tullförfarande.

6. The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

- (a) in the case of the T5 form, the name and stamp of the office, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;
- (b) in the case of the T5bis form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, Article 349 shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, "Control by office of departure", on the front of the T5 form.

8. The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

9. Articles 353, 354 and 355 shall apply *mutatis mutandis*.

#### Article 912c

1. The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

Any person who presents a T5 control copy and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47. The receipt may not replace the T5 control copy.

2. Where the Community rules require a control on the exit of goods from the customs territory of the Community:

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,
- for goods leaving by any other way or in any other circumstances, the office of destination shall be the office of exit referred to in Article 793(2).

3. The office of destination shall carry out controls on the use and/or destination provided for a prescribed. It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4. The office of destination shall return the original of the T5 control copy to the address shown in box B

(“Return to ...”) of the T5 form once all the required formalities have been completed and annotations made.

#### Article 912d

1. Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2. Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

3. If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under “Time limit of ..., days for completion”, as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4. The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

## Article 912e

1. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2. The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollkemplar T5 (Registriernummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registro, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...
- Utdrag ur ursprungligt kontrollexemplar T5 (registreringsnummer, datum, utfärdande kontor och land): ....

Box B "Return to ..." of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J "Controls on the use and/or destination" of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogad.

The initial T5 control copy shall be returned without delay to the address shown in box B "Return to ..." of the T5 form, accompanied by copies of the extracts issued.

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

3. In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

## Article 912f

1. The T5 control copy may be issued retrospectively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can furnish proof that the failure is not due to any deception or obvious negligence on his part,
- the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,

- the person concerned produces the documents required for the issue of the said T5 control copy,
- it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

Where the T5 control copy is issued retrospectively, the T5 form shall contain in red one of the following phrases:

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré *a posteriori*
- Rilasciato *a posteriori*
- achteraf afgegeven
- Emitido *a posteriori*
- Annettu jälkikäteen
- Utfärdat i efterhand

and the person concerned shall enter on it the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

2. Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO

- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT.

3. T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

#### Article 912g

1. The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred to as "the authorised consignor" not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2. With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- (a) prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;
- (b) stipulate that box A of the form, "Office of departure":
  - be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
  - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
  - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;
- (c) authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:

- Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) n° 2454/93
  - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
  - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
  - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
  - Signature waived — Article 912g of Regulation (EEC) No 2454/93
  - Dispense de signature, article 912 octies du règlement (CEE) n° 2454/93
  - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
  - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
  - Dispensada a assinatura, artigo 912° — G do Regulamento (CE) n. 2454/93
  - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
  - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93.
3. The authorised consignor shall complete the T5 control copy, entering the required particulars, including:
- in box A (“Office of departure”) the date on which the goods were consigned and the number allocated to the declaration, and
  - in box D (“Control by office of departure”) of the T5 form one of the endorsements:
    - Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) n° 2454/93
    - Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
    - Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
    - Απλουστευμένη διαδικασία, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
    - Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
    - Procédure simplifiée, article 912 octies du règlement (CEE) n° 2454/93
    - Procedura semplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
    - Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
- Procedimiento simplificado, artigo 912.º — G do Regulamento (CE) n° 2454/93
  - Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
  - Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93
- and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.
- That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).
- After dispatch of the goods, the authorised consignor shall without delay send the office of departure a copy of the T5 control copy, together with any document on the basis of which the T5 control copy was drawn up.
4. The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their operations and who have not committed serious or repeated offences against the legislation in force.
- The authorisation shall specify in particular:
- the office or offices competent to act as offices of departure for consignments,
  - the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office may carry out any controls, including any required by Community rules, before the departure of the goods,
  - the period within which the goods must be presented at the office of destination; this period shall be determined according to the conditions of transport or by Community rules,
  - the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
  - the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse, unless he can satisfy the competent authorities by whom he was authorised that he took all the measures required to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.'

13. Annex 1A, as shown in Annex I to this Regulation, is inserted.
14. Annexes 2 to 5, 7 and 8 are deleted.
15. Annex 14 is replaced by the text in Annex II to this Regulation.
16. Annex 15 is replaced by the text in Annex III to this Regulation.
17. Annexes 19 and 20 are deleted.
18. Annex 26 is amended in accordance with Annex IV hereto.

19. Annex 27 is replaced by Annex V hereto.

20. Annexes 39, 40 and 41 are deleted.

21. In Annex 62, the reference to Article 491 in footnote 1 is replaced by a reference to Article 912g.

22. The front of copies 1 and 2 of the model in Annex 63 is replaced by Annex VI hereto.

23. Annex 66 is replaced by Annex VII hereto.

24. Annex 87 is amended in accordance with Annex VIII hereto.

#### *Article 2*

For the purposes of Articles 292(2) and 293(1), Member States may continue to use their existing arrangements until Annex 67 is replaced.

The forms set out in Article 1, point 22 which were in use prior to the date of entry into force of this Regulation may continue to be used until stocks are exhausted and in any case no later than 31 December 2001, provided that the necessary editorial changes are made.

#### *Article 3*

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

Points 4 and 14 of Article 1 shall apply from 1 July 2000.

Points 1, 2, 3, 7, 13 and 20 of Article 1 shall apply from 1 January 2001.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 July 2000.

*For the Commission*  
Frederik BOLKESTEIN  
*Member of the Commission*



ANNEX I

ANNEX IA

**APPLICATION FOR BINDING TARIFF INFORMATION (BTI)**

1. Applicant (full name and address)

Telephone No:  
 Fax No:  
 Customs ID:

For official use

Registration No:  
 Place of receipt:  
 Date of receipt: Year     Month   Day    
 BTI application language:  
 Images to be scanned: Yes  No ... No   
 Date of Issue: Year     Month   Day    
 Issuing officer:  
 All samples returned:

2. Holder (full name and address)

(Confidential)

Telephone No:  
 Fax No:  
 Customs ID:

Important note

By signing the declaration the applicant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet(s) lodged with it. The applicant accepts that this information and any photograph(s) can be stored on a database of the European Commission.

3. Agent or representative (full name and address)

Telephone No:  
 Fax No:  
 Customs ID:

4. Reissue of a BTI

If you are applying for the reissue of a BTI, please complete this box.  
 BTI reference No:  
 Valid from: Year     Month   Day    
 Nomenclature code: .....

5. Customs nomenclature

Please indicate in which nomenclature the goods are to be classified:

Harmonised System (HS)  
 Combined Nomenclature (CN)  
 TARIC  
 Refund nomenclature  
 Other (specify): .....

6. Type of transaction

Does this application relate to an import or export actually envisaged ?  
 Yes  No

7. Classification envisaged

Please indicate where in your view the goods are classified.  
 Nomenclature code: .....

8. Description of the goods

Include where necessary the precise composition of the goods, the method of analysis used, the type of manufacturing process undergone, the value including the components, the use of the goods, the usual trade name and where appropriate, the packaging for retail sale in the case of sets of goods (Please use a separate sheet if more space is required).

9. Commercial denomination and additional information (\*)

(Confidential)

10. Samples etc.

Please indicate which, if any, of the following are enclosed with your application.

Description  Brochures  Photographs  Samples  Other

Do you wish your samples to be returned? Yes  No

Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.

11. Other BTI applications (\*) and other BTI held (\*)

Please indicate if you have applied for, or been issued with BTI for identical or similar goods at other Customs offices or in other Member States.

Yes  No  If yes, please give details and enclose a photocopy of the BTI:

Country of application:

Place of application:

Date of application: Year  Month  Day

BTI reference:

Date of start of validity: Year  Month  Day

Nomenclature code:

Country of application:

Place of application:

Date of application: Year  Month  Day

BTI reference:

Date of start of validity: Year  Month  Day

Nomenclature code:

12. BTI issued to other holders (\*)

Please indicate if you are aware of BTI for identical or similar products already issued to other holders.

Yes  No  If yes, please give details:

Issuing country:

BTI reference:

Date of start of validity: Year  Month  Day

Nomenclature code:

Issuing country:

BTI reference:

Date of start of validity: Year  Month  Day

Nomenclature code:

13. Date and signature

Your reference:

Date: Year  Month  Day

Signature:

For official use

(\*) Please use a separate sheet of paper if more space is required.

## ANNEX II

## ANNEX 14

## INTRODUCTORY NOTES TO THE LIST IN ANNEX 15

**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 69 and 100.

**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 and "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 rules is given in column 4, the rule set out in column 3 has to be applied.

**Note 3:**

- 3.1. The provisions of Articles 69 and 100, 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 the beneficiary country or republic 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 the heading No ex 7224.

If this forging has been forged in the beneficiary country or republic 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 the beneficiary country or republic. 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 heading Nos 5208 to 5121 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 than 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 heading Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of heading Nos 5101 to 5105, cotton fibres of heading Nos 5201 to 5203, and other vegetable fibres of heading 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 heading 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).
- 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 of 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 a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

*Example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading 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 heading 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<sup>(1)</sup>;
  - (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 heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process<sup>(2)</sup>;
  - (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;
  - (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 desulphurisation, 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 the 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 heading 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.'

<sup>(1)</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

<sup>(2)</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.



## ANNEX III

## ANNEX 15

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

HS heading No	Description of product	Working or processing, carried out on non-originating materials, 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: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained,</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
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	

(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used must be wholly obtained,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>— all the fruit and nuts used must be wholly obtained,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul>	
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	
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	

(1)	(2)	(3)	or (4)
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	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used 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	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506	
	— Other	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	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

(1)	(2)	(3)	or (4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="272 432 446 461">— Solid fractions</li> <li data-bbox="272 573 368 602">— Other</li> </ul>	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the materials of Chapter 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: <ul style="list-style-type: none"> <li data-bbox="272 981 446 1010">— Solid fractions</li> <li data-bbox="272 1122 368 1151">— Other</li> </ul>	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	
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> <li data-bbox="272 1361 654 1541">— 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</li> <li data-bbox="272 1608 654 1664">— Solid fractions, except for that of jojoba oil</li> <li data-bbox="272 1731 368 1760">— Other</li> </ul>	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, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="675 1892 1053 1948">— all the materials of Chapter 2 used must be wholly obtained,</li> <li data-bbox="675 1966 1053 2072">— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used</li> </ul>	

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>— all the materials of Chapters 2 and 4 used must be wholly obtained,</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used</li> </ul>	
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: <ul style="list-style-type: none"> <li>— Chemically-pure maltose and fructose</li> <li>— Other sugars in solid form, containing added flavouring or colouring matter</li> <li>— Other</li> </ul>	Manufacture from materials of any heading including other materials of heading No 1702  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction of 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	

(1)	(2)	(3)	or (4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
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: <ul style="list-style-type: none"> <li>— Malt extract</li> <li>— Other</li> </ul>	Manufacture from cereals of Chapter 10  Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
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; <ul style="list-style-type: none"> <li>— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	

(1)	(2)	(3)	or (4)
1902 (cont'd)	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained,</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
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: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 1806,</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives, and <i>Zea indurata</i> maize) used must be wholly obtained <sup>(1)</sup>;</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used 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	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture 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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— all the chicory used must be wholly obtained</li> </ul>	



(1)	(2)	(3)	or (4)
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>— Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>— Mustard flour and meal and prepared mustard</p>	<p>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</p> <p>Manufacture from materials of any heading</p>	
ex 2104	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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— all the grapes of any material derived from grapes used must be wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,</p> <p>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	

(1)	(2)	(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 2207 or 2208,</li> <li>— 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</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 2207 or 2208,</li> <li>— 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</li> </ul>	
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: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating,</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul>	

(1)	(2)	(3)	or (4)
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	
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	

(1)	(2)	(3)	or (4)
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 of heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> 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	
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) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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) <sup>(2)</sup> 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) <sup>(2)</sup> 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	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> 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

(1)	(2)	(3)	or (4)
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) <sup>(2)</sup>  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 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) <sup>(2)</sup>  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	

(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 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 heading 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 heading 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	
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:		

(1)	(2)	(3)	or (4)
3002 (cont'd)	<ul style="list-style-type: none"> <li>— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li>— Other               <ul style="list-style-type: none"> <li>— Human blood</li> <li>— Animal blood prepared for therapeutic or prophylactic uses</li> <li>— Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li>— Haemoglobin, blood globulins and serum globulins</li> <li>— Other</li> </ul> </li> </ul>	<p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li>— Obtained from amikacin of heading No 2941</li> </ul>	<p>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</p>	



(1)	(2)	(3)	or (4)
3003 and 3004 (cont'd)	— Other	Manufacture in which: <ul style="list-style-type: none"> <li>— 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,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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 fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>— magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— 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,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	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

(1)	(2)	(3)	or (4)
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	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" (?) 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) (?) 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	

(1)	(2)	(3)	or (4)
3404 (cont'd)	— Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading No 1516,</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823,</li> <li>— materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 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

(1)	(2)	(3)	or (4)
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
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	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 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 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
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

(1)	(2)	(3)	or (4)
ex 3801	<ul style="list-style-type: none"> <li>— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li>   <li>— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

(1)	(2)	(3)	or (4)
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <p>— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p> <p>— Other</p>	<p>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</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-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	
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	

(1)	(2)	(3)	or (4)
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> <li>— Industrial monocarboxylic fatty acids, acid oils from refining</li> <li>— Industrial fatty alcohols</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>	
3824	<p>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:</p> <ul style="list-style-type: none"> <li>— The following of this heading: <ul style="list-style-type: none"> <li>— — Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>— — Naphthenic acids, their water insoluble salts and their esters</li> <li>— — Sorbitol other than that of heading No 2905</li> <li>— — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>— — Ion exchangers</li> <li>— — Getters for vacuum tubes</li> <li>— — Alkaline iron oxide for the purification of gas</li> <li>— — Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>— — Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>— — Fusel oil and Dippel's oil</li> <li>— — Mixtures of salts having different anions</li> <li>— — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul> </li> </ul>	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
3824 (cont'd)	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	<p>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:</p> <p>— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</p> <p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(6)</sup></p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(6)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</p>	<p>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 <sup>(6)</sup></p> <p>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-(bisphenol A)</p>	
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	<p>Semi-manufactures and articles of plastics; except for heading Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>— 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</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>



(1)	(2)	(3)	or (4)
3916 to 3921 (cont'd)	<ul style="list-style-type: none"> <li>— Other:</li>   <li>— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li>   <li>— Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(6)</sup></li> </ul> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(6)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	<ul style="list-style-type: none"> <li>— Ionomer sheet or film</li>   <li>— Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(7)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
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  — Other	Retreading of used tyres  Manufacture from materials of any heading, except those of heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
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 No 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 silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
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	

(1)	(2)	(3)	or (4)
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:  ex 4403 Wood roughly squared  ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed  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  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  ex 4410 to ex 4413 Beadings and mouldings, including moulded skirting and other moulded boards  ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down  Planing, sanding or finger-jointing  Splicing, planing, sanding or finger-jointing  Sanding or finger-jointing  Beading or moulding  Beading or moulding  Manufacture from boards not cut to size	

(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from river staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood  — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:  4503 Articles of natural cork	Manufacture in which all the materials used are classified within a heading other than that of the product  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:  ex 4811 Paper and paperboard, ruled, lined or squared only  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 in which all the materials used are classified within a heading other than that of the product  Manufacture from paper-making materials of Chapter 47  Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3)	or (4)
4817	Envelopes, letters 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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bats and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture 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; <ul style="list-style-type: none"> <li>— Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	or (4)
4910 (cont'd)	— Other	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 <sup>(8)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(8)</sup>  Manufacture from <sup>(8)</sup> : <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>5106 to 5110 Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>5111 to 5113 Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> <p>Manufacture from single yarn <sup>(8)</sup></p> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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</p>	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(8)</sup> : — 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	Other fabrics of cotton:  — Incorporating rubber thread  — Other	Manufacture from single yarn <sup>(8)</sup>  Manufacture from <sup>(8)</sup> : — 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 material used are classified within a heading other than that of the product	



(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(8)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(8)</sup>  Manufacture from <sup>(8)</sup> : <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> or  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	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>(8)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	

(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn:  — Incorporating rubber thread  — Other	Manufacture from single yarn <sup>(8)</sup>  Manufacture from <sup>(8)</sup> : — 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 <sup>(8)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:  — Incorporating rubber thread	Manufacture from single yarn <sup>(8)</sup>	

(1)	(2)	(3)	or (4)
5512 to 5516 (cont'd)	— Other	<p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>5602 Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p>	<p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading No 5402,</li> <li>— polypropylene fibres of heading No 5503 or 5506</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>— 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,</li> </ul> <p>may be used provided their value does not exceed 40 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
5602 (cont'd)	— Other	Manufacture from <sup>(8)</sup> : — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:  — Rubber thread and cord, textile covered  — Other	Manufacture from rubber thread or cord, not textile covered  Manufacture from <sup>(8)</sup> : — 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 <sup>(8)</sup> : — 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 <sup>(8)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

(1)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>— Of needleloom felt</p> <p>— Of other felt</p> <p>— Other</p>	<p>Manufacture from <sup>(8)</sup>:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506</p> <p>or</p> <p>— 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,</p> <p>may be used provided their value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from <sup>(8)</sup>:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from <sup>(8)</sup>:</p> <p>— coir yarn or jute yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>— Combined with rubber thread</p>	<p>Manufacture from single yarn <sup>(8)</sup></p>	

(1)	(2)	(3)	or (4)
ex Chapter 58 (cont'd)	— Other	Manufacture from <sup>(8)</sup> : — 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	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:  Containing not more than 90 % by weight of textile materials  — Other	Manufacture from yarn   Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(8)</sup>	
5905	<p>Textile wall coverings:</p> <p>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>— Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from <sup>(8)</sup>:</p> <p>— coir yarn,</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp,</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5906	<p>Rubberised textile fabrics, other than those of heading No 5902:</p> <p>— Knitted or crocheted fabrics</p>	<p>Manufacture from <sup>(8)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp,</p>	

(1)	(2)	(3)	or (4)
5906 (cont'd)	<ul style="list-style-type: none"> <li>— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>— Other</li> </ul>	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, 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</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>— Incandescent gas mantles, impregnated</li> <li>— Other</li> </ul>	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>— Polishing discs or rings other than of felt of heading No 5911</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p>	



(1)	(2)	(3)	or (4)
5909 bis 5911 (cont'd)	<p>— Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911</p> <p>— Other</p>	<p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— the following materials: <ul style="list-style-type: none"> <li>— yarn of polytetrafluoroethylene <sup>(9)</sup>,</li> <li>— yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>— yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</li> <li>— monofil of polytetrafluoroethylene <sup>(9)</sup>,</li> <li>— yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</li> <li>— glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(9)</sup>,</li> <li>— copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp,</li> </ul> </li> </ul> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	

(1)	(2)	(3)	or (4)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— 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</p> <p>— Other</p>	<p>Manufacture from yarn <sup>(8)</sup> <sup>(10)</sup></p> <p>Manufacture from <sup>(8)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
<p>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p>	<p>Manufacture from yarn <sup>(8)</sup> <sup>(10)</sup></p> <p>Manufacture from yarn <sup>(10)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(10)</sup></p> <p>Manufacture from yarn <sup>(10)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(10)</sup></p> <p>Manufacture from unbleached single yarn <sup>(8)</sup> <sup>(10)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(10)</sup></p>	

(1)	(2)	(3)	or (4)
6213 and 6214 (cont'd)	— Other	<p>Manufacture from unbleached single yarn <sup>(8)</sup> <sup>(10)</sup></p> <p>or</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) 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</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture from yarn <sup>(10)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(10)</sup></p> <p>Manufacture from yarn <sup>(10)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>Manufacture from yarn <sup>(10)</sup></p>	
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	

(1)	(2)	(3)	or (4)
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles:  — Of felt, of nonwovens  — Other:  — — Embroidered  — — Other	Manufacture from <sup>(8)</sup> :  — natural fibres, or  — chemical materials or textile pulp   Manufacture from unbleached single yarn <sup>(10)</sup> <sup>(11)</sup>  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   Manufacture from unbleached single yarn <sup>(10)</sup> <sup>(11)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>(8)</sup> :  — 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 <sup>(8)</sup> <sup>(10)</sup> :  — natural fibres, or  — chemical materials or textile pulp   Manufacture from unbleached single yarn <sup>(8)</sup> <sup>(10)</sup>	
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	

(1)	(2)	(3)	or (4)
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packing 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	Felts 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 <sup>(10)</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(10)</sup>	
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	

(1)	(2)	(3)	or (4)
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 SEMII-standards <sup>(12)</sup>	Manufacture from non-coated glass-plate substrate of heading No 7006	
	— Other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	

(1)	(2)	(3)	or (4)
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	

(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	
ex 7107, ex 7109 and ex 7111	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
7116	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7117	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	



(1)	(2)	(3)	or (4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 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	
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, bedplates, 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 25 % 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	

(1)	(2)	(3)	or (4)
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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	
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	<p>Refined copper and copper alloys, unwrought:</p> <ul style="list-style-type: none"> <li>— Refined copper</li> <li>— Copper alloys and refined copper containing other elements</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from refined copper, unwrought, or waste and scrap of copper</p>	
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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	or (4)
7501 to 7503	Nickel matters, 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:	
7601	Unwrought aluminium	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
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: <ul style="list-style-type: none"> <li>— 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,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in the HS		

(1)	(2)	(3)	or (4)
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead:	Manufacture from "bullion" or "work" lead	
	— Refined lead		
	— Other	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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture 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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(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. 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	<p>Other base metals; cermets; articles thereof:</p> <p>— Other base metals, wrought; articles thereof</p> <p>— Other</p>	<p>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</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
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 screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	

(1)	(2)	(3)	or (4)
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	
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>(13)</sup>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	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
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, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	

(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> </ul>	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,	
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product



(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> <li>— Road rollers</li> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,  Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 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: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	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: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— 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,</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheetings 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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> </ul>	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)	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8501 and 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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

(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <p>— Matrices and masters for the production of records</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— 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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8525	<p>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</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	<p>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: <ul style="list-style-type: none"> <li>— Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,  Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	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: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8541 and 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	



(1)	(2)	(3)	or (4)
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds ; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture 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	
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, motorised, 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; sidecars;  — With reciprocating internal combustion piston engine of a cylinder capacity:  — Not exceeding 50 cc <sup>3</sup>	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

(1)	(2)	(3)	or (4)
8711 (cont'd)	<ul style="list-style-type: none"> <li>— Exceeding 50 cc<sup>3</sup></li>   <li>— Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mounting therefor	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	

(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>— Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>— Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(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 and 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	<p>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</p> <ul style="list-style-type: none"> <li>— Parts and accessories</li> <li>— Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, other than those of heading Nos 9014 and 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 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: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  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	



(1)	(2)	(3)	or (4)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; 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 <sup>2</sup> or less	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product,</li> <li>— all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	

(1)	(2)	(3)	or (4)
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 motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travels sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	

(1)	(2)	(3)	or	(4)
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		

(<sup>1</sup>) The exception concerning *Zea indurata* maize is applicable until 31.12.2002.

(<sup>2</sup>) For the special conditions relating to specific processes see Introductory Notes 7.1 and 7.3.

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

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

(<sup>5</sup>) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(<sup>6</sup>) 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.

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

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

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

(<sup>10</sup>) See Introductory Note 6.

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

(<sup>12</sup>) SEMII — Semiconductor Equipment and Materials Institute Incorporated.

(<sup>13</sup>) This rule shall apply until 31.12.2005.'

## ANNEX IV

Annex 26 is hereby amended as follows:

1. Delete:  
Heading '1.70 Brussels sprouts, 1.120 Endives, 1.250 Fennel'
2. Heading 2.85 'Limes (*Citrus aurantifolia*), fresh' is replaced by: 'Limes (*Citrus aurantifolia*, *Citrus latifolia*), fresh'
3. Heading 2.140.1: 'Pears — Nashi (*Pyrus pyrifolia*)' is replaced by 'Pears — Nashi (*Pyrus pyrifolia*), Ya (*Pyrus Bretschneideri*)'.
4. The CN codes are replaced as follows:

Heading	CN code to be deleted	CN code to be inserted
1.10	0701 90 51 0701 90 59	0701 90 50
1.60	ex 0704 10 10 ex 0704 10 90	0704 10 00
1.110	0705 11 10 0705 11 90	0705 11 00
1.160	0708 10 10 0708 10 90	0708 10 00
1.170.1	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.170.2	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.190	0709 10 10 0709 10 20 0709 10 30	0709 10 00
2.40	ex 0804 40 10 ex 0804 40 90	ex 0804 40 00
2.60.1	0805 10 01 0805 10 11 0805 10 21 0805 10 32 0805 10 42 0805 10 51	0805 10 10
2.60.2	0805 10 05 0805 10 15 0805 10 25 0805 10 34 0805 10 44 0805 10 55	0805 10 30
2.60.3	0805 10 09 0805 10 19 0805 10 29 0805 10 36 0805 10 46 0805 10 59	0805 10 50
2.70.1	ex 0805 20 11 ex 0805 20 21	ex 0805 20 10
2.70.2	ex 0805 20 13 ex 0805 20 23	ex 0805 20 30

Heading	CN code to be deleted	CN code to be inserted
2.70.3	ex 0805 20 15 ex 0805 20 25	ex 0805 20 50
2.70.4	ex 0805 20 17 ex 0805 20 19 ex 0805 20 27 ex 0805 20 29	ex 0805 20 70 ex 0805 20 90
2.85	ex 0805 30 90	ex 0805 30 90 ex 0805 90 00
2.90.1	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.90.2	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.100	0806 10 21 0806 10 29 0806 10 30 0806 10 61 0806 10 69	0806 10 10
2.110	0807 10 10	0807 11 00
2.120.1	ex 0807 10 90	ex 0807 19 00
2.120.2	ex 0807 10 90	ex 0807 19 00
2.140.1	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.140.2	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.150	0809 10 10 0809 10 50	0809 10 00
2.160	0809 20 11 0809 20 19 0809 20 21 0809 20 29 0809 20 71 0809 20 79	0809 20 05 0809 20 95
2.170	0809 30 19 0809 30 59	0809 30 90
2.180	ex 0809 30 11 ex 0809 30 51	ex 0809 30 10
2.190	0809 40 10 0809 40 40	0809 40 05
2.200	0810 10 10 0810 10 90	0810 10 00
2.205	0810 20 10	0810 20 10
2.220	0810 90 10	0810 50 00

## ANNEX V

## ANNEX 27

## MARKETING CENTRES FOR THE PURPOSE OF CALCULATING UNIT PRICES BY CLASSIFICATION HEADING

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.10	0701 90 50	X				X	X			X	X	X		X	X	X	
1.30	0703 10 19	X	X	X		X				X		X	X	X	X	X	
1.40	0703 20 00	X		X			X	X	X	X		X	X	X	X	X	
1.50	ex 0703 90 00	X				X						X		X	X		
1.60	0704 10 00	X	X	X								X				X	
1.80	0704 90 10					X	X					X		X		X	
1.90	ex 0704 90 90 (Broccoli)			X	X							X	X	X		X	
1.100	ex 0704 90 90 (Chinese cabbage)	X		X		X				X		X	X	X	X	X	
1.110	0705 11 00			X		X					X	X	X	X			
1.130	ex 0706 10 00	X	X	X						X		X		X	X	X	
1.140	ex 0706 90 90			X						X	X	X		X		X	
1.160	0708 10 00	X	X	X							X	X		X	X	X	
1.170.1	ex 0708 20 00	X	X	X		X					X	X	X	X	X		
1.170.2	ex 0708 20 00 ( <i>vulgaris</i> var. <i>Compressus</i> <i>savi</i> )	X	X	X		X						X	X	X	X		
1.180	ex 0708 90 00	X	X	X								X	X	X	X		
1.190	0709 10 00	X		X							X	X		X		X	
1.200.1	ex 0709 20 00 (Green asparagus)	X	X		X			X			X	X	X	X		X	
1.200.2	ex 0709 20 00 (Other asparagus)	X	X	X		X					X	X		X	X		
1.210	0709 30 00	X		X		X					X	X		X	X		

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.220	ex 0709 40 00	X					X			X	X		X		X		
1.230	0709 51 30				X	X					X	X		X			
1.240	0709 60 10	X		X		X	X		X	X	X	X		X	X	X	
1.270	0714 20 10	X	X	X			X			X		X	X	X			
2.10	ex 0802 40 00	X		X						X		X	X	X			
2.30	ex 0804 30 00	X		X				X				X		X	X	X	
2.40	ex 0804 40 00	X						X		X		X	X	X		X	
2.50	ex 0804 50 00	X			X			X				X		X		X	
2.60.1	0805 10 10	X	X		X				X	X	X	X		X		X	
2.60.2	0805 10 30	X	X		X	X		X	X	X	X	X		X	X	X	
2.60.3	0805 10 50	X	X		X	X			X	X	X	X		X		X	
2.70.1	ex 0805 20 10	X	X	X	X			X	X	X	X	X		X		X	
2.70.2	ex 0805 20 30	X	X	X					X		X	X		X	X	X	
2.70.3	ex 0805 20 50	X	X	X					X			X		X		X	
2.70.4	ex 0805 20 70 ex 0805 20 90	X			X	X			X	X	X	X		X	X	X	
2.85	ex 0805 30 90 ex 0805 90 00 ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	X		X	X			X				X		X			
2.90.1	ex 0805 40 00 (Grapefruit, white)	X			X	X		X	X	X		X		X	X	X	
2.90.2	ex 0805 40 00 (Grapefruit pink)	X			X	X			X	X		X		X	X	X	
2.100	0806 10 10	X	X	X	X	X					X	X	X	X		X	
2.110	0807 11 00	X	X		X					X		X		X	X		
2.120.1	ex 0807 19 00 (Melons: Amarillo, etc.)	X		X							X	X		X	X	X	

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
2.120.2	ex 0807 19 00 (Melons: others)	X		X							X	X		X	X	X	
2.140.1	ex 0808 20 50 (Pears: Nashi and Ya)	X	X	X	X	X	X					X	X	X		X	
2.140.2	ex 0808 20 50 (Pears: other)	X	X	X	X			X	X		X	X	X	X	X	X	
2.150	0809 10 00	X	X	X	X						X	X	X	X		X	
2.160	0809 20 05 0809 20 95	X			X						X	X	X	X		X	
2.170	0809 30 90 (Peaches)	X	X		X	X	X			X		X	X	X		X	
2.180	ex 0809 30 10 (Nectarines)	X	X	X	X					X		X	X	X		X	
2.190	0809 40 05	X	X	X	X		X					X	X	X		X	
2.200	0810 10 00	X	X		X					X		X	X	X		X	
2.205	0810 20 10	X	X	X	X							X	X	X			
2.210	0810 40 30			X	X							X	X	X			
2.220	0810 50 00	X	X	X		X						X	X			X	
2.230	ex 0810 90 85 (Pome- granates)	X	X		X							X	X	X			
2.240	ex 0810 90 85 (Khakis, Sharon)	X		X					X			X		X		X	
2.250	ex 0810 90 30 (Lychees)	X		X				X	X			X	X	X		X	



ANNEX VI

EUROPEAN COMMUNITY

T 5

See Notice before completing this form

ORIGINAL OF CONTROL COPY

1  2 Consignor/Exporter No

8 Consignee

14 Declarant/Representative No

18 Identity and nationality of means of transport at departure

19 Ctr.

**IMPORTANT NOTE**  
 This original must accompany the goods and be lodged:  
 - in the case of goods to be exported, with the Customs office of exit from the customs territory of the Community,  
 - in other cases, with the competent office in the Member State of destination.

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

**NOTES CONCERNING**

Box 104: Enter  where applicable  
 Box 105: Enter type, serial number, date of issue and name of issuing authority  
 Box 109: Enter type, number, date of registration and name of customs office.

15 Country of dispatch/export

**B** Tilbagesendes til:  
 Zurücksenden an:  
 Επιστρεπτέον εις:  
 Return to:  
 Devolver a:  
 Palautusosoite:  
 Renvoyer à:  
 Da rispedire a:  
 Terugzenden aan:  
 Åter till:

17 Country of destination

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item		33 Commodity Code	XXXXX XXXXX
		No			
					XXXXX
				35 Gross mass (kg)	XXXXX
				38 Net mass (kg)	XXXXX
				40 Previous document	XXXXX
				41 Supplementary units	XXXXXXXXXXXXXXXXXXXX
					XXXXXXXXXXXXXXXXXXXX

**ADDITIONAL INFORMATION**

100 (For national use)

103 Net quantity (kg, litres or in other units) in words

**104 USE AND/OR DESTINATION**

Exit from the customs territory of the Community  
 Supply to the following international organisation:  
 Other (specify):

Supply for victualling  
 Supply to the ..... (nationality)  
 forces in ..... (Member State)

Time limit of ..... days for completion

105 Licences

106 Further particulars

107 Legislation applicable

108 Attached documents

109 Administrative or customs document

**D CONTROL BY OFFICE OF DEPARTURE**

Stamp:

110 Place and date:

Result:  
 Seals affixed: No:  
 identity:  
 Time limit (date):  
 Signature:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

**T 5**

**2** 2 Consignor/Exporter  No

**8** Consignee

**14** Declarant/Representative No

**18** Identity and nationality of means of transport at departure

**19** Ctr.

**3** Forms

**4** Loading lists

**5** Items

**6** Total packages

**7** Reference number

**NOTES CONCERNING**

Box 104: Enter  where applicable.

Box 105: Enter type, serial number, date of issue and name of issuing authority.

Box 109: Enter type, number, date of registration and name of Customs office.

**15** Country of dispatch/export

**B**

**17** Country of destination

COPY OF CONTROL COPY

**2**

**31** Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

**32** Item No

**33** Commodity Code

X X X X X

X X X X X

X X X X X X X X X X

X X X X X X X X X X

X X X X X X X X X X

X X X X X X X X X X

**35** Gross mass (kg)

X X X X X X

**38** Net mass (kg)

X X X X X X

X X X X X X

**40** Previous document

**41** Supplementary units

X X X X X X X X X X X X X X X X

X X X X X X X X X X X X X X X X

**ADDITIONAL INFORMATION**

**100** (For national use)

**103** Net quantity (kg, litres or in other units) in words

**104** USE AND/OR DESTINATION

Exit from the customs territory of the Community

Supply to the following international organisation:

Other (specify):

Supply for victualling

Supply to the ..... (nationality)

forces in ..... (Member State)

Time limit of ..... days for completion

**105** Licences

**106** Further particulars

**107** Legislation applicable

**108** Attached documents

**109** Administrative or customs document

**D CONTROL BY OFFICE OF DEPARTURE**

Result

Seals affixed: No:

identity:

Time limit (date):

Signature:

Stamp:

**110** Place and date:

Signature and name of declarant/representative:

## ANNEX VII

## 'ANNEX 66

## INSTRUCTIONS FOR USE OF THE FORMS REQUIRED TO DRAW UP CONTROL COPY T5

## A. General remarks

1. The T5 control copy is a document drawn up on a T5 form accompanied, where appropriate, either by one or more T5bis forms or by one or more T5 loading lists.
2. The T5 control copy is intended to supply proof that the goods in respect of which it was issued have either been used in the way, or have reached the destination provided for by the specific Community provisions governing their use, it being the responsibility of the competent office of destination to be satisfied either directly or through persons acting on its behalf as to the use and/or destination of the goods concerned. In some cases, the T5 control copy is also used to inform the competent authorities of destination that the goods which it covers are subject to special measures. The procedure thus instituted is a framework procedure, to be put into effect only if specific Community legislation expressly so provides. It can apply even where the goods are not moving under a customs procedure.
3. The T5 control copy must be drawn up in one original and at least one copy, each of which must bear an original signature.

When goods are transported under a customs procedure, the original and the copy or copies of the T5 control copy must be submitted together to the customs office of departure or consignment, which retains one copy while the original accompanies the goods and must be presented with them at the customs office of destination.

Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office of consignment, which shall keep a copy. The words "Goods not covered by a customs procedure" shall be entered in box 109 of the T5 form. The original of the T5 control copy must be presented together with the goods to the competent office of destination.

4. If T5bis forms are used, the T5 form and the T5bis forms must be completed.

If T5 loading lists are used, the T5 form must be completed but boxes 31, 32, 33, 35, 38, 100, 103 and 105 must be struck through and the information concerned must be entered only on the T5 loading list or lists.

5. A T5 form may not be accompanied both by T5bis and by T5 loading lists.
6. The forms must be printed on pale blue paper, dressed for writing purposes and weighing at least 40 g/m<sup>2</sup>. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The forms must measure 210 × 297 mm for T5 forms and T5bis and 297 × 420 mm for T5 loading lists, a tolerance in the length of between -5 and +8 mm being allowed.

The address for return and the important note on the front of the form may be printed in red.

The competent authorities of the Member States may require that control copy T5 forms show the name and address of the printer, or a symbol enabling the printer to be identified.

7. The T5 control copy shall be made out in an official language of the Community which is acceptable to the competent authorities of the Member State of departure.

The competent authorities of another Member State in which such a document is presented may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

8. T5 forms and any T5bis forms or T5 loading lists must be completed in typescript or by a mechanographical or similar process. They may also be filled in legibly by hand, in ink and in block letters. To make it easier to complete T5 forms in typescript, they should be inserted in such a way that the first letter to be entered in box 2 is located in the small positioning box in the top left hand corner.

Forms must contain no erasures or overwriting. Alterations must be made by crossing out incorrect particulars and adding those required. Any such amendments must be initialled by the person making the amendment and authenticated by the competent authorities, who may require a new form to be lodged.

In addition, forms may be completed using an automatic reproduction process instead of any of the processes mentioned above. They may also be produced and completed by that means provided that the rules relating to the specimens, paper, size of forms, language to be used, legibility, prohibition of erasures and overwriting and alterations are strictly observed.

#### B. Provisions relating to T5 forms

Only boxes marked with a serial number need be completed, as appropriate. The other boxes, marked with a capital letter, are for official use only except in cases provided for in specific regulations or in the provisions relating to authorised consignors.

##### BOX 2: CONSIGNOR/EXPORTER

Enter the full name and address of the person or company concerned. Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

##### BOX 3: FORMS

Enter the number of the form in relation to the total number of T5 and T5bis forms used. For example, if there is one T5 form and two T5bis forms, indicate in the T5 form "1/3", on the first T5bis form "2/3" and on the second T5 form "3/3".

Where the consignment consists of only one item, i.e. only one "Description of goods" box, has to be completed, do not enter anything in box 3, but enter the figure 1 in box 5.

##### BOX 4: LOADING LISTS

Enter in figures the total number of T5 loading lists attached, if any.

##### BOX 5: ITEMS

Enter in figures the total number of items declared by the person concerned on the T5 forms and on all T5bis forms or T5 loading lists used. The number of items must be 1 if there is only the T5 form or correspond on the total number of goods indicated in box 31 of the T5bis forms or in the T5 loading lists.

##### BOX 6: TOTAL PACKAGES

Enter the total number of packages making up the consignment in question.

##### BOX 7: REFERENCE NUMBER

Optional item for users to indicate any reference number allocated by the person concerned to the consignment in question.

##### BOX 8: CONSIGNEE

Enter the full name and address of the person(s) or company(ies) concerned to whom the goods are to be delivered.

## BOX 14: DECLARANT/REPRESENTATIVE

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor/exporter are the same person, enter "consignor/exporter". Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

## BOX 15: COUNTRY OF DISPATCH/EXPORT

Enter the name of the country from which the goods are dispatched/exported.

## BOX 17: COUNTRY OF DESTINATION

Enter name of the country concerned.

## BOX 18: IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE

Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are or were directly loaded when the consignment formalities were completed, followed (except in the case of rail transport) by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport), using the appropriate Community codes.

## BOX 19: CONTAINER (Ctr)

Using the appropriate Community codes ("0" — Goods not transported in containers or "1" — Goods transported in containers), indicate the situation at departure.

## BOX 31: PACKAGES AND DESCRIPTION OF GOODS — MARKS AND NUMBERS — CONTAINER No(s) — NUMBER AND KIND

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration, or the work "bulk", as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification.

Where the Community rules applicable to the goods concerned provide for particular procedures in this respect, the description of the goods must conform to those rules.

All additional information required by the said rules must also be entered in this box. The description of agricultural products must be in accordance with the Community provisions in force in the agricultural sector.

If containers are used, the identifying marks of the container must also be entered in this box. The unused space in this box must be crossed through.

## BOX 32: ITEM NUMBER

Enter the number of the item in question in relation to the total number of articles declared in the T5 and T5bis forms used, as described in the note to box 5.

Where the consignment consists of only one item (a single T5 form), do not complete this box but enter the figure 1 in box 5.

## BOX 33: COMMODITY CODE

Enter the code number corresponding to the item in question, using that of the nomenclature for export refunds where appropriate.

## BOX 35: GROSS MASS

Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregate mass of the goods with all their packagings, excluding containers and other transport equipment.

**BOX 38: NET MASS**

Where Community rules so require, enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

**BOX 40: PREVIOUS DOCUMENT**

Box for optional use by the Member States (reference numbers of documents relating to the administrative procedure preceding dispatch/export).

**BOX 41: SUPPLEMENTARY UNITS**

For use as necessary in accordance with the goods nomenclature (enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature).

**BOX 100: FOR NATIONAL USE**

To be completed in accordance with the rules of the Member State of dispatch/export.

**BOX 103: NET QUANTITY (kg, litres or other units) IN WORDS**

To be completed in accordance with Community rules.

**BOX 104: USE AND/OR DESTINATION**

Indicate the use and/or destination intended or prescribed for the goods by placing an X in the appropriate box or, failing that, place an X in the box marked "Other" and specify the use and/or destination.

Where Community rules fix a time limit by which the goods must be assigned to a use and/or destination, complete the phrase "time limit of ... days for completion" by inserting the number of days.

**BOX 105: LICENCES**

To be completed in accordance with Community rules.

Enter the type, serial number, date of issue and issuing authority.

**BOX 106: FURTHER PARTICULARS**

To be completed in accordance with Community rules and the rules on the application of Article 912(b)(9).

**BOX 107: LEGISLATION APPLICABLE**

Enter the number of any Community regulation, directive or decision concerning the measure providing for or prescribing control of the use and/or destination of the goods.

**BOX 108: ATTACHED DOCUMENTS**

List the accompanying documents attached to the control copy T5, which are to accompany it to its destination.

**BOX 109: ADMINISTRATIVE OR CUSTOMS DOCUMENT**

Enter the type, number and date of registration of the document relating to the procedure used for the transport of the goods, and the issuing office or, where appropriate, the words "Goods not covered by a customs procedure".

BOX 110: PLACE AND DATE; SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE

Subject to any specific provisions adopted with regard to the use of computerised systems, the original of the hand-written signature of the person concerned must appear both on the original and on the copy or copies of the T5 form. Where the person concerned is a legal person, the signatory must add his full name and capacity after his signature.

**C. Provisions relating to use of T5bis forms**

See notes in Section B.

Subject to any special provisions adopted on the use of automatic data-processing techniques, the original and copy or copies of the T5bis form must bear the original signature of the person who signed the corresponding T5 form.

Boxes headed "Packages and descriptions of goods" which have not been used must be struck through to prevent subsequent entries.

**D. Provisions relating to the use of T5 loading lists forms**

Every column in the loading lists, except that reserved for official use, must be completed. Only the front of the T5 loading list form may be used.

The registration number of the T5 control copy must be shown in the box for registration particulars of the T5 loading list.

The goods shown on the T5 loading list must be serially numbered in the column headed "item number" (see item number, box 32) in such a way that the last of these is the total given in box 5 of the T5 form.

The particulars normally entered in boxes 31, 33, 35, 38, 100, 103 and 105 of the form T5 must be entered on the T5 loading list.

Particulars relating to boxes 100 (national use) and 105 (licences) must be entered in the column for the description of the goods, immediately after the information concerning the goods to which those particulars refer.

A horizontal line must be drawn after the last entry and the spaces not used must be crossed through to prevent later additions being made.

The total number of packages containing the goods listed and the total gross and net mass of those goods must be shown at the foot of the appropriate columns.

Subject to any specific provisions adopted with regard to the use of computerised systems, the original signature of the signatory of the corresponding T5 form must appear both on the original and on the copy or copies of the T5 loading list.

—



## ANNEX VIII

In Annex 87, order No 14 is replaced by the following:

Order No	Column 1	Column 2
	Goods for which processing under customs control is authorised	Processing which may be carried out
'14	Gas oils with a sulphur content exceeding 0,2 % by weight falling withing CN code 2710 00 68 Kerosene falling withing CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the products in column 1 or a mixture of one and/or other of the products in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling withing CN code 2710 00 66 or 2710 00 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67'

**COMMISSION REGULATION (EC) No 1310/2000****of 20 June 2000****adapting the Annexes to Council Regulation (EC) No 2820/98 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 <sup>(1)</sup>, as amended by Regulation (EC) No 1763/1999 <sup>(2)</sup>, and in particular Articles 29(5) and 32 thereof,

Whereas:

- (1) Article 29(5) of Regulation (EC) No 2820/98 lays down the procedure for enacting changes to Annexes I, II, VII and VIII there made necessary by amendments to the Combined Nomenclature. Commission Regulation (EC) No 2204/1999 of 12 October 1999 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(3)</sup> embodies new elements which affect the lists appearing in Annexes I, II, VII and VIII to

Regulation (EC) No 2820/98. It is appropriate to adapt those Annexes I, II, VII and VIII accordingly, applicable from 1 January 2000.

- (2) The measures provided for in this Regulation are in accordance with the opinion of the Generalised Preferences Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annexes I, II, VII and VIII to Regulation (EC) No 2820/98 shall be adapted as indicated in the Annex hereto.

*Article 2*

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Communities*. It shall apply from 1 January 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 20 June 2000.

*For the Commission*

Pascal LAMY

*Member of the Commission*

<sup>(1)</sup> OJ L 357, 30.12.1998, p. 1.

<sup>(2)</sup> OJ L 211, 11.8.1999, p. 1.

<sup>(3)</sup> OJ L 278, 28.10.1999, p. 1.

## ANNEX

Regulation (EC) No 2820/98 is hereby amended as follows:

On page 15, in Annex I, Part 1, in the column headed CN code:

*for:* '0701 90 51',

*read:* 'ex 0701 90 50'.

On page 17, in Annex I, Part 1, in the column headed CN code:

*for:* '0806 10 93, 0806 10 95, 0806 10 97',

*read:* '0806 10 90'.

On page 18, in Annex I, Part 1, in the column headed CN code:

*for:* '0810 10 05, 0810 10 80',

*read:* 'ex 0810 10 00'.

On page 30, in Annex I, Part 2, in the column headed CN code:

*for:* 'ex 0304 20 96',

*read:* 'ex 0304 20 95'.

On page 32, in Annex I, Part 2, in the column headed CN code:

*for:* '0701 90 59',

*read:* 'ex 0701 90 50'.

On page 33, in Annex I, Part 2, in the column headed CN code:

*for:* '0804 40 90',

*read:* 'ex 0804 40 00'.

On page 43, in Annex I, Part 2, in the column headed CN code:

*for:* '3907 60 00',

*read:* '3907 60'.

On page 44, in Annex I, Part 2, in the column headed CN code:

*for:* '4420 90 11, 4420 90 19',

*read:* '4420 90 10'.

On page 49, in Annex I, Part 3, in the column headed CN code:

*for:* '0303 79 60, 0303 79 62',

*read:* 'ex 0303 79 58';

*for:* '0303 79 96',

*read:* '0303 79 88, 0303 79 99'.

On page 52, in Annex I, Part 3, in the column headed CN code:

*for:* '0603 10 15',

*read:* 'ex 0603 10 30';

*for:* '0804 40 20, 0804 40 95',

*read:* 'ex 0804 40 00';

*for:* '0805 40',

*read:* '0805 40 00'.

On page 75, in Annex II, third column:

in the list starting 'Brazil' delete: 'Albania'

On page 96, Annex VII, Part 4, in the column headed CN code:

*for:* '0804 40',

*read:* '0804 40 00'.

On page 97, in Annex VII, Part 4, in the column headed CN code:

*for:* '0805 40',

*read:* '0805 40 00';

*for:* '0810 50',

*read:* '0810 50 00'.

On page 108, in Annex VIII, in the column headed CN code:

*for:* '4407 24 10',

*read:* '4407 24 15'.

On page 109, in Annex VIII, in the column headed CN code:

delete: '4407 24 50' and the corresponding description;

*for:* '4407 25 31, 4407 25 39',

*read:* '4407 25 30 and';

delete the corresponding descriptions;

*for:* '4407 26 31, 4407 26 39',

*read:* '4407 26 30';

delete the corresponding descriptions;

*for:* '4407 29 10',

*read:* '4407 29 05';

delete: '4407 29 70' and the corresponding description;

On page 110, in Annex VIII, in the column headed CN code;

*for:* '4408 39 11',

*read:* '4408 39 15';

delete: '4408 39 25' and the corresponding description;

*for:* '4408 39 51',

*read:* '4408 39 55';

delete: '4408 39 61, 4408 39 65' and the corresponding descriptions;

*for:* '4408 39 81, 4408 39 89',

*read:* '4408 39 80';

On page 111, in Annex VIII, in the column headed CN code;

*for:* '4408 39 91, 4408 39 99',

*read:* '4408 39 90';

*for:* '4420 90 11',

*read:* 'ex 4420 90 10'.

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**COMMISSION REGULATION (EC) No 1613/2000**

**of 24 July 2000**

**derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Community industry. The derogation should be adapted, however, with reference to the economic needs.

Having regard to the Treaty establishing the European Community,

(5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Laos in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code <sup>(1)</sup>, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council <sup>(2)</sup>, and in particular Article 249 thereof,

(6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 <sup>(8)</sup>.

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code <sup>(3)</sup>, as last amended by Regulation (EC) No 1662/1999 <sup>(4)</sup>, and in particular Article 76 thereof,

(7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Lao authorities.

Whereas:

(1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 <sup>(5)</sup>, as last amended by Commission Regulation (EC) No 1310/2000 <sup>(6)</sup>, the Community gave such preferences to Laos.

(8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.

(2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.

(9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

(3) By Commission Regulation (EC) No 1537/1999 <sup>(7)</sup>, Laos obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.

HAS ADOPTED THIS REGULATION:

(4) The request submitted by Laos satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Lao products, Laos's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

*Article 1*

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Laos from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Laos in accordance with the arrangements set out below.

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(2)</sup> OJ L 119, 7.5.1999, p. 1.

<sup>(3)</sup> OJ L 253, 11.10.1993, p. 1.

<sup>(4)</sup> OJ L 197, 29.7.1999, p. 25.

<sup>(5)</sup> OJ L 357, 30.12.1998, p. 1.

<sup>(6)</sup> OJ L 148, 22.6.2000, p. 28.

<sup>(7)</sup> OJ L 178, 14.7.1999, p. 26.

<sup>(8)</sup> OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement <sup>(1)</sup>.

3. The competent authorities of Laos shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

#### Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Laos and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

#### Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

#### Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Lao authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

#### Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Laos pursuant to this Regulation:

'Derogation — Regulation (EC) No 1613/2000'.

#### Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Laos under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

#### Article 7

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 July 2000.

For the Commission  
Frederik BOLKESTEIN  
Member of the Commission

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<sup>(1)</sup> Not yet published in the Official Journal.

## ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8003	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	4 068 169 pieces
09.8004	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	477 193 pieces
09.8005	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	597 073 pieces
09.8006	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	1 110 pairs
09.8007	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	1 100 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8009	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	26 112 pieces
09.8010	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	268 877 pieces
09.8011	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	84 516 pieces
09.8012	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	46 016 pieces
09.8013	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00  6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted  Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	54 tonnes



Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8014	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	576 236 pieces
09.8016	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	173 262 pieces
09.8017	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	355 733 pieces
09.8019	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	112 953 pieces
09.8020	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 100 pieces
09.8021	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	443 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8023	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	15 196 pieces
09.8027	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10  6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted  Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	41 tonnes
09.8028	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	452 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8030	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8031	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8034	159	6204 49 10 6206 10 00  6214 10 00  6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste  Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste  Ties, bow-ties and cravats, of silk or of silk-waste	4 tonnes
09.8035	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	69 tonnes
09.8036	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	1,1 tonnes
09.8037	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8038	91	6306 21 00 6306 22 00 6306 29 00	Tents	1,1 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8039	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	11 tonnes
09.8040	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8041	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

## CORRIGENDA

**Corrigendum to Commission Regulation (EC) No 1613/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community**

*(Official Journal of the European Communities L 185 of 25 July 2000)*

On page 38:

in recital 4, second sentence:

*for:* 'In particular the introduction ...',

*read:* 'In particular, the introduction ...'.

and in article 1, seventh line:

*for:* '... South Asian Association ...',

*read:* '... South Asian Association ...'.

On page 41, against Order No 09.8013 (Category 18), fourth column, second description:

*for:* 'Women's or girls singlets ...',

*read:* 'Women's or girls' singlets ...'.

On page 44, against Order No 09.8034 (Category 159), fourth column, first description:

*first:* '..., of silk-waste',

*read:* '..., of silk or of silk waste'.

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**COMMISSION REGULATION (EC) No 1649/2000****of 25 July 2000****granting the Republic of Moldova the benefit of the special incentive arrangements concerning labour rights**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 <sup>(1)</sup>, as last amended by Commission Regulation (EC) No 1310/2000 <sup>(2)</sup>, and in particular Article 13(1) thereof,

Whereas:

- (1) Section 2 of Title II of Regulation (EC) No 2820/98 provides for the possibility of granting special incentive arrangements concerning labour rights.
- (2) On 11 February 1999, the Republic of Moldova submitted a request for taking advantage of this regime, giving the information and the commitment referred to in Article 11(1) of the aforementioned Regulation.
- (3) In accordance with Article 11(2), the Commission published a notice <sup>(3)</sup> announcing the request of the Republic of Moldova.
- (4) Certain interested parties made their comments known to the Commission.
- (5) The request was examined in accordance with Article 12 of the aforementioned Regulation.
- (6) The domestic legislation of the Republic of Moldova incorporates the substance of the standards laid down in ILO Conventions No 87, 98 and 138.
- (7) The examination carried out by the Commission showed that the Moldovan authorities have taken the necessary measures for the effective application and monitoring of these provisions.

(8) The Republic of Moldova has committed itself to ensure the effective application and the control of the special arrangements as well as the administrative cooperation referred to in Article 14 of the aforementioned Regulation.

(9) In the light of the comments received and of the findings of the examination, it is appropriate to approve the request.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee referred to in Article 31 of the aforementioned Regulation,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The benefit of the special incentive arrangements concerning labour rights referred to in Article 11 of Regulation (EC) No 2820/98 is granted to the Republic of Moldova.

2. The products referred to in Annex I to the aforementioned Regulation benefit from the special incentive arrangements subject to the conditions set out in Article 14 thereof.

3. The Common Customs Tariff duty applicable to the products concerned will be reduced according to the provisions of Article 10 of the aforementioned Regulation.

*Article 2*

This Regulation shall enter into force on the first day of the third month following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 25 July 2000.

*For the Commission*

Pascal LAMY

*Member of the Commission*

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<sup>(1)</sup> OJ L 357, 30.12.1998, p. 1.

<sup>(2)</sup> OJ L 148, 22.6.2000, p. 28.

<sup>(3)</sup> OJ C 176, 22.6.1999, p. 13.