

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF BULGARIA

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

(INT/97/A06)

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Preface

This handbook is intended to give, in a consolidated and concise form, information regarding the tariff advantages available to developing countries under the scheme of the generalized system of preferences (GSP) of Bulgaria and the conditions under which goods may qualify for preferential treatment on importation into Bulgaria.

The handbook has been prepared by the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06), primarily for use within the context of project activities.

It should be noted that the description of products is given in terms of the Harmonized Commodity Description and Coding System (HS) on which the Customs Tariff of Bulgaria is based, as products covered by the scheme are defined on an individual tariff line basis.

Although based on official texts, the Handbook cannot be regarded as a substitute for these texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

The UNCTAD secretariat appreciates the assistance and cooperation of the Government of Bulgaria in the preparation of this handbook.

For any further information on the publications in the GSP series, please contact the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06):

Telephone: +4122 907 4944

Fax: +4122 907 0044

E-mail: www.unctad.org/gsp

**OVERVIEW OF THE REQUIREMENTS
FOR GRANTING OF TARIFF PREFERENCES
UNDER THE GSP SCHEME OF THE REPUBLIC OF BULGARIA**

Pursuant to Article 26.2.2 of the Customs Act, Bulgaria grants tariff preferences on an autonomous basis in respect of certain countries, groups of countries or territories, as listed in Annexes 3 and 4.

1. Product coverage and depth of tariff cuts

Bulgaria grants tariff preferences to selected agricultural and industrial products. Tariff cuts range from 20 per cent to 40 per cent of the MFN rate, depending on the specific product. The list in Annex 2 contains all the products covered by the scheme and the applicable MFN and GSP rate. Products covered by the scheme and originating in least developed beneficiary countries (Annex 4) are granted duty-free access.

2. Rules of origin

The origin requirements for GSP treatment are laid down in the rules of origin contained in Articles 49-64 of the Implementing Regulation of the Customs Act of the Republic of Bulgaria (excerpt attached as Annex 1). In accordance with these provisions, the following conditions have to be fulfilled:

- (a) The products must originate in the beneficiary country, i.e. they must be wholly obtained or sufficiently worked or processed (originating content - at least 50 per cent of the ex-works price), taking into account the insufficient operations;
- (b) The originating products have to be directly transported to Bulgaria. In case of transshipment or temporary warehousing in another country, evidence from the customs authorities of that country must be produced in order to prove that the goods have remained under customs surveillance and that they have not undergone operations other than unloading or reloading or any operations designed to preserve them in good condition;
- (c) A GSP certificate of origin form A should be presented on importation as documentary evidence of origin.

There is a requirement of communication to the General Customs Directorate of Bulgaria of the authorities or agencies authorized in the beneficiary country for the issue of the certificates form A, together with the specimen impressions of the stamps used by them, as well as the authorities responsible for the control of the certificates. Such communications must be addressed to:

*Ministry of Finance
General Customs Directorate
1, Aksakov Street 1040 Sofia
Bulgaria*

Furthermore, beneficiary countries should undertake to assist the Bulgarian customs authorities in verifying the authenticity of the certificates Form A and the origin.

ANNEXES

ANNEX 1

ANNEX 1**EXCERPT FROM THE IMPLEMENTING REGULATION OF THE CUSTOMS ACT**
Published in the State Gazette No 149 of 17 December 1998, as amended.**Chapter Six**
PREFERENTIAL ORIGIN UNDER INTERNATIONAL AGREEMENTS ON THE
IMPLEMENTATION OF PREFERENTIAL TARIFF MEASURES**Art. 48.**

The preferential origin of goods subject to tariff preferences under international agreements introducing preferential tariff measures, to which the Republic of Bulgaria is a party, shall be conferred in accordance with the rules of origin prescribed by the corresponding agreements.

Chapter Seven
PREFERENTIAL ORIGIN UNDER THE GENERALISED SYSTEM OF PREFERENCES**Section 1**
Definition of the Concept of Originating Goods**Art. 49.**

For the purposes of this chapter:

- (i) "manufacture" means any type of working or processing, including assembly or specific operations;
- (ii) "material" means any element, raw material, component or part used to manufacture the product;
- (iii) "product" means the prooduct being manufactured, even if it is intended for a subsequent use in another manufacturing operation;
- (iv) "goods" means both materials and products;
- (v) "customs value" means the value determined in conformity with Chapter 6 of the Act;
- (vi) "ex-works price" means the ex-works price paid to the manufacturer in whose enterprise the final working or processing was carried out provided that the price covers the cost of all materials used minus the internal taxes, charges and excise duties. which are, or may be, repaid upon exportation of the product;
- (vii) "value" 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 beneficiary country within the meaning of Article 50.

Art. 50.

- (1) In the event of applying the tariff preferences within the framework of the Generalised System of Preferences granted unilaterally by the Republic of Bulgaria to goods originating in developing countries, hereinafter referred to as "beneficiary countries", the following shall be considered as originating in a beneficiary country:

- (i) products wholly obtained in that country;
 - (ii) products obtained in that country in the manufacture of which products originating in a non-beneficiary country or products of an unknown origin are used, provided that the said products have undergone sufficient working or processing.
- (2) The following products shall be considered as wholly obtained in a beneficiary country:
- a) mineral products extracted from its soil or from its sea bed; vegetable products harvested in that country;
 - b) live animals born and raised in that country;
 - c) vegetable products harvested in that country;
 - d) live animals born and raised in that country;
 - e) products obtained from live animals raised in that country;
 - f) products obtained by hunting and fishing in that country;
 - g) products of sea fishing and other sea products obtained outside the internal sea waters and territorial waters by vessels registered in that country and flying its flag;
 - h) products obtained or made on board factory-ships from products listed in item (f) provided that the said factory-ships are registered in that country and are flying its flag;
 - i) used articles collected in that country and fit only for the recovery of raw materials;
 - j) waste and scrap obtained from manufacturing operations conducted in that country;
 - k) products extracted from marine soil subsoil outside the internal sea waters or the territorial waters, provided that the said country has exclusive rights to work that soil or subsoil;
 - l) goods manufactured in the country exclusively from products specified in items (a) to (j).
- (3) For the purpose of applying paragraph 2 the customs territory of a beneficiary country shall cover the internal sea waters and the territorial sea of that country.
- (4) The products under paragraph 1, item (ii) shall be deemed sufficiently worked or processed where their value in the product obtained does not exceed 50% of the ex-works price of that product and if the other incorporated materials:
- (i) originate in the beneficiary country in which the product was obtained;
 - (ii) originate in the beneficiary country in which the product was obtained or in one or more other beneficiary countries.
- (5) Notwithstanding the requirement laid down in paragraph 4, the types of working or processing shall be deemed insufficient to confer origin in the beneficiary country:
- (i) 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 another aqueous solution, removal of damaged parts and like operations);

- (ii) 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;
- (iii) changes of packing, breaking up and assembly of consignments, placing in bottles, bags, boxes, cases, fixing on cards, boards, boards and other simple packing operations;
- (iv) the affixing of marks, labels, tags or other like distinguishing signs on the products or their packaging;
- (v) simple mixing of products of the same or different kinds, where one or more components of the mixture do not meet the requirements laid down in this to confer origin;
- (vi) simple assembly of parts or products to constitute a complete product;
- (vii) a combination of two or more operations specified in items (i) to (vi);
- (viii) slaughter of animals.

Art. 51.

The energy, fuels, machines, equipment and tools used to manufacture a product, as well as the goods which are not incorporated and are not intended to form part of the final composition of that product, shall not be taken into consideration in the determination of the product as originating in the beneficiary country.

Art. 52.

Accessories, spare parts and tools forming part of the normal equipment of a product listed in sections XVI, XVII or XVIII of the Customs Tariff which are dispatched with that product and are included in the price thereof or have not been invoiced separately shall be regarded as one with the said product.

Art. 53.

Sets, as defined in General Rule 3 of the Harmonised System shall be regarded as originating in the beneficiary country where:

- (i) all component articles originate in that country, or
- (ii) they are composed of articles originating in that country and non-originating articles, provided that the total value of non-originating articles does not exceed 15 per cent of the ex-works price of the set.

Art. 54.

(1) The tariff preferences under Article 50, paragraph 1 shall apply to goods originating in a beneficiary country and transported direct to the Republic of Bulgaria.

(2) The following shall be considered as goods transported directly to the Republic of Bulgaria:

- (i) goods transported without passing through the territory of any other country except, when Article 50, paragraph 4, item 2 applies, another beneficiary country;
- (ii) goods transported through the territories of other countries, with or without transshipment or temporary warehousing in these countries, provided that:
 - (a) the goods have remained all the time under customs control in the country of transit or warehousing, and

- (b) have not undergone operations other than unloading, reloading or operation intended to keep them in good condition;
 - (iii) goods which are transported without interruption by pipelines and electric power lines across the territory of another country.
- (3) Fulfilment of the conditions specified in paragraph 2, item 2, shall be proved by the production of:
 - (i) a single transport document issued in the exporting beneficiary country covering the passage through the country of transit, or
 - (ii) a document issued by the customs authorities of the country of transit and containing:
 - (a) an exact description of the goods;
 - (b) the dates of unloading and reloading of the goods, data about ships or other means of transportation used;
 - (c) the conditions under which the goods were kept in the country of transit, or
 - (iii) other documentary evidence, where the documents under items 1 and 2 are missing.

Art. 55.

(1) Goods shipped from a beneficiary-country for an exhibition in another country may benefit from the tariff preferences under Article 50, paragraph 1 may apply on importation in the Republic of Bulgaria, provided that these goods satisfy the requirements of this chapter and if:

- (i) the exporter has shipped the goods from the beneficiary country to the country where the exhibition is organised;
- (ii) the goods are sold or ownership is otherwise transferred from the exporter to a Bulgarian person;
- (iii) the goods are delivered in Bulgaria in the condition in which they were shipped for the exhibition;
- (iv) following their shipping to the exhibition the goods have not been used for any other purpose but demonstration.

(2) The circumstances under paragraph 1 shall be certified by the production of a certificate of origin form A, as prescribed in Article 56, which must show the title and address of the exhibition, as well as other documentary evidence. Where necessary, additional proof may be required of the type of goods and of the conditions under which they had been exhibited.

(3) Paragraph 1 shall apply to any commercial, industrial, agricultural or crafts exhibition, fair or similar public event, provided that:

- (i) this is not organised for private purposes in shops or on business premises with regard to selling foreign goods, and
- (ii) during the exhibition the goods are under customs control.

Section 11

Proof of Origin

Art. 56.

- (1) On importation in the Republic of Bulgaria, the products originating in a beneficiary country shall benefit from the tariff preferences specified in Article 50, paragraph 1 on production of a certificate of origin form A, a specimen of which is available in Annex 6, issued by the customs or other competent authorities or agencies of the beneficiary country;
- (2) The provision of paragraph 1 shall apply if the beneficiary country:
 - (i) communicates to the Republic of Bulgaria the names and addresses of the authorities or agencies empowered to issue certificates of origin form A, while supplying specimen of the stamps used by these authorities or agencies, and the names and addresses of the authorities or agencies entrusted with verification of certificates of origin form A;
 - (ii) agrees to assist the Bulgarian customs authorities to verify the authenticity of certificates of origin form A and the accuracy of the information regarding the true origin of the goods in accordance with Article 64.
- (3) In the cases under paragraph 1 the completion of box 2 of the certificate of origin form A shall not be mandatory, while box 12 must be completed by indicating the Republic of Bulgaria as a recipient country. The date of issue of the certificate of origin form A shall be indicated in box 11 and the signature in that box of the person who is the certifying authority shall be hand-written.

Art. 57.

- (1) A certificate of origin form A shall be issued at the time of exportation of the goods from the beneficiary country.
- (2) In exceptional cases the certificate of origin form A may be issued after the exportation has taken place where this is due to involuntary errors or omissions or other special circumstances. In such cases the certificate may be used to benefit from the tariff preferences under Article 50, paragraph 1 only if box 4 bears the endorsement that the certificate has been issued later by one of the following phrases: "ISSUED RETROSPECTIVELY" or "DELIVRE A POSTERIORI".

Art. 58.

In case of theft, loss or destruction of a certificate of origin form A which makes it possible to benefit from tariff preferences under Article 50, paragraph 1 a duplicate thereof shall be accepted if this is issued by the competent authorities or agencies of the beneficiary country which issued the original certificate of origin form A and provided that box 4 bears the endorsement that the certificate is a duplicate by one of the following words: "DUPLICATE or "DUPLICATA", together with the date of issue and the serial number of the original certificate. The duplicate shall take effect from the date of issue of the original certificate.

Art. 59.

A replacement certificate form A issued to replace one or more certificates form A shall be accepted for the purpose of benefiting from the tariff preferences under Article 50, paragraph 1, provided that the replacement certificate is issued by the customs authorities of the country of transit responsible for controlling the goods, and if:

- (i) the top right-hand box shall indicate the name of intermediary country where it is issued; the name of the re-exporter shall be given in box 1;
- (ii) the name of the final consignee may be given in box 2;
- (iii) the name of the final consignee may be given in box 2;
- (iv) box 4 shall indicate that the certificate is a replacement one by one of the following phrases: "REPLACEMENT CERTIFICATE" or "CERTIFICATE DE REPLACEMENT", together with the serial number and the date of issue of the original certificate;
- (v) the invoice of the re-exporter shall be given in box 10;
- (vi) box 11 shall be certified by the customs authorities which have issued the replacement certificate form
- (vii) a photocopy of the original certificate form A shall be annexed to the replacement certificate form A.

Art. 60.

(1) A certificate of origin form A shall be submitted to the Bulgarian customs authorities before which the goods are presented for customs clearance not later than 10 months after its date of issue.

(2) Certificates of origin form A submitted to the customs authorities after expiry of the term of validity under paragraph 1 may be recognised for the purpose of applying the tariff preferences under Article 50, paragraph 1 if:

- (i) the failure to observe this period is due to a force majeure or to unforeseeable circumstances, or
- (ii) the goods have been presented for customs clearance before expiry of the corresponding certificate.

Art. 61.

A certificate of origin form A must be produced to the customs authorities on importation as an annex to the customs declaration under Article 68 of the Act. The customs authorities may require that a translation of the certificate be also annexed, as well as a written statement from the importer to the effect that the goods satisfy the conditions for applying the tariff preferences under Article 50, paragraph 1.

Art. 62.

A certificate of origin form A shall be accepted for the purpose of applying the tariff preferences under Article 50, paragraph 1 regardless of:

- (i) any slight discrepancies between the particulars contained in the certificate and the documents submitted to the customs authorities in view of completing the import formalities in respect of the goods, provided that it is duly established that the certificate corresponds to the goods presented;
- (ii) obvious technical errors in the certificate, if these do not give rise to doubts about the accuracy of the statements made therein.

Art. 63.

Notwithstanding any compliance with the requirements laid down in this chapter, certificates form A shall not be accepted for the purpose of applying the tariff preferences under Article 50, paragraph 1 where:

- (i) as a result of a verification carried out in accordance with Article 64 it is ascertained, that the certificate is not authentic and accurate in view of applying the tariff preferences under Article 50, paragraph 1, or
- (ii) no reply is received to the application within the time limit set in Article 64, paragraph 4, or the reply contains insufficient information about the authenticity of the certificate and the accuracy of the information contained therein in respect of the origin of the goods, unless this is caused by a force majeure or to unforeseeable circumstances.

Art. 64.

- (1) Verification of certificates of origin from A shall be carried out at random or whenever the customs authorities have reasonable doubts as to the authenticity of the document or the accuracy of the information in respect of the origin of the goods.
- (2) In the cases under paragraph 1 the Bulgarian customs authorities shall make an application for verification to the competent authorities of the exporting beneficiary country where, if necessary, they shall indicate the formal or factual grounds of such request. The application shall be accompanied by the certificate of origin form A and other documents annexed.
- (3) The customs authorities may decide to suspend the preferences under Article 50, paragraph 1 pending the results of the verification and propose to the importer to release the goods subject to security being provided for the customs dues.
- (4) The results of the verification thus made must be notified to the Bulgarian customs authorities within 10 months as from the date on which the application was forwarded. The reply must state unambiguously whether the certificate of origin form A is authentic and accurate so as to enable the application of tariff preferences in accordance with Article 50, paragraph 1.

ANNEX 2

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
020110000	5.0 + 244.0	3.0 + 170.0 eur/t	
020120200	5.0 + 244.0	3.0 + 170.0 eur/t	
020120300	5.0 + 244.0	3.0 + 170.0 eur/t	
020120500	5.0 + 244.0	3.0 + 170.0 eur/t	
020120900	5.0 + 102.0	3.0 + 70.0 eur/t	
020130000	5.0 + 66.0	3.0 + 45.0 eur/t	
020210000	5.0 + 244.0	3.0 + 170.0 eur/t	
020220100	5.0 + 244.0	3.0 + 170.0 eur/t	
020220300	5.0 + 244.0	3.0 + 170.0 eur/t	
020220500	5.0 + 244.0	3.0 + 170.0 eur/t	
020220900	5.0 + 102.0	3.0 + 70.0 eur/t	
020230100	5.0 + 97.0	3.0 + 68.0 eur/t	
020230500	5.0 + 97.0	3.0 + 68.0 eur/t	
020230900	5.0 + 97.0	3.0 + 68.0 eur/t	
030110100	10.0	7.0	30.0
030110900	10.0	7.0	30.0
030191100	10.0	7.0	30.0
030191900	10.0	7.0	30.0
030192000	10.0	7.0	30.0
030193000	10.0	7.0	30.0
030199110	10.0	7.0	30.0
030199190	10.0	7.0	30.0
030199900	10.0	7.0	30.0
030211100	10.0	7.0	30.0
030211900	10.0	7.0	30.0
030212000	10.0	7.0	30.0
030219000	10.0	7.0	30.0
030221100	10.0	7.0	30.0
030221300	10.0	7.0	30.0
030221900	10.0	7.0	30.0
030222000	10.0	7.0	30.0
030223000	10.0	7.0	30.0
030229100	10.0	7.0	30.0
030229900	10.0	7.0	30.0
030231100	10.0	7.0	30.0
030231900	10.0	7.0	30.0
030232100	10.0	7.0	30.0
030232900	10.0	7.0	30.0
030233100	10.0	7.0	30.0
030233900	10.0	7.0	30.0
030239110	10.0	7.0	30.0
030239190	10.0	7.0	30.0
030239910	10.0	7.0	30.0
030239990	10.0	7.0	30.0
030240000	10.0	7.0	30.0
030250100	10.0	7.0	30.0
030250900	10.0	7.0	30.0
030379830	10.0	7.0	30.0
030379850	10.0	7.0	30.0
030379870	10.0	7.0	30.0
030379880	10.0	7.0	30.0
030379910	10.0	7.0	30.0

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Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
030379920	10.0	7.0	30.0
030379930	10.0	7.0	30.0
030379940	10.0	7.0	30.0
030379950	10.0	7.0	30.0
030379990	10.0	7.0	30.0
030380100	10.0	7.0	30.0
030380900	10.0	7.0	30.0
030410110	12.0	9.0	25.0
03041130	12.0	9.0	25.0
030410190	12.0	9.0	25.0
030410310	12.0	9.0	25.0
030410330	12.0	9.0	25.0
030410350	12.0	9.0	25.0
030410380	12.0	9.0	25.0
030410910	10.0	7.0	30.0
030410970	10.0	7.0	30.0
030410980	10.0	7.0	30.0
030420110	12.0	9.0	25.0
030420130	12.0	9.0	25.0
030420190	12.0	9.0	25.0
030420210	12.0	9.0	25.0
030420290	12.0	9.0	25.0
030420310	12.0	9.0	25.0
030420330	12.0	9.0	25.0
030420350	12.0	9.0	25.0
030420370	12.0	9.0	25.0
030420410	12.0	9.0	25.0
030420430	12.0	9.0	25.0
030420450	12.0	9.0	25.0
030420510	12.0	9.0	25.0
030420530	12.0	9.0	25.0
030420550	12.0	9.0	25.0
030420560	12.0	9.0	25.0
030420580	12.0	9.0	25.0
0030420590	12.0	9.0	25.0
030420610	12.0	9.0	25.0
030420690	12.0	9.0	25.0
030420710	12.0	9.0	25.0
030420730	12.0	9.0	25.0
030420750	12.0	9.0	25.0
030420790	12.0	9.0	25.0
030420810	12.0	9.0	25.0
030420830	12.0	9.0	25.0
30420850	12.0	9.0	25.0
30420870	12.0	9.0	25.0
030420880	12.0	9.0	25.0
030420910	12.0	9.0	25.0
030420950	12.0	9.0	25.0
030490050	10.0	7.0	30.0
30490100	10.0	7.0	30.0
030490220	10.0	7.0	30.0
050300000	5.0	3.0	40.0

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Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
050400000	5.0	3.0	40.0
050510100	5.0	3.0	40.0
050510900	5.0	3.0	40.0
050590000	5.0	3.0	40.0
050610000	5.0	3.0	40.0
050690000	5.0	3.0	40.0
050710000	5.0	3.0	40.0
050790000	5.0	3.0	40.0
050800000	5.0	3.0	40.0
050900100	5.0	3.0	40.0
050900900	5.0	3.0	40.0
060110100	10.0	7.0	30.0
060110200	10.0	7.0	30.0
060110300	10.0	7.0	30.0
060110400	10.0	7.0	30.0
060110900	10.0	7.0	30.0
060120100	7.0	4.6	34.3
060120300	7.0	4.6	34.3
60120900	7.0	4.6	34.3
060210100	10.0	7.0	30.0
060210900	10.0	7.0	30.0
060220100	10.0	7.0	30.0
060220900	10.0	7.0	30.0
060230000	10.0	7.0	30.0
060240100	10.0	7.0	30.0
060240900	10.0	7.0	30.0
060290100	10.0	7.0	30.0
060290200	10.0	7.0	30.0
060290300	10.0	7.0	30.0
060290410	10.0	7.0	30.0
060290450	10.0	7.0	30.0
060290490	10.0	7.0	30.0
060290510	10.0	7.0	30.0
060290590	10.0	7.0	30.0
060290700	10.0	7.0	30.0
060290910	10.0	7.0	30.0
060290990	10.0	7.0	30.0
080250000	35.0	26.3	24.9
080300110	7.0	4.9	30.0
080300190	7.0	4.9	30.0
080300900	7.0	4.9	30.0
080420100	15.0	11.0	26.7
080420900	15.0	11.0	26.7
080430000	15.0	11.0	26.7
080440000	5.0	3.5	30.0
080450000	15.0	11.0	26.7
080510100	5.0 + 20.0	3.0 + 15.0	40.0
080510300	5.0 + 20.0	3.0 + 15.0	40.0
080510500	5.0 + 20.0	3.0 + 15.0	40.0
080510800	5.0 + 20.0	3.0 + 15.0	40.0
080520100	5.0 + 22.0	3.0 + 17.0	40.0
080520300	5.0 + 22.0	3.0 + 17.0	40.0

ANNEX 2

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Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
080520500	5.0 + 22.0	3.0 + 17.0	40.0
080520700	5.0 + 22.0	3.0 + 17.0	40.0
080520900	5.0 + 22.0	3.0 + 17.0	40.0
080530100	10.0	7.0	30.0
080530900	10.0	7.0	30.0
080540000	10.0	7.0	30.0
080590000	10.0	7.0	30.0
081090300	12.0	8.0	33.3
090111000	15.0	11.0	26.7
090112000	15.0	11.0	26.7
090121000	25.0	20.0	20.0
090122000	25.0	20.0	20.0
090190100	40.0	30.0	25.0
090190900	25.0	20.0	20.0
090210000	15.0	11.0	26.7
090220000	15.0	11.0	26.7
090230000	15.0	11.0	26.7
090240000	15.0	11.0	26.7
090300000	10.0	7.0	30.0
090411100	5.0	3.0	40.0
090411900	5.0	3.0	40.0
090412000	7.0	4.6	34.3
090420100	40.0	30.0	25.0
090420310	25.0	20.0	20.0
090420350	25.0	20	20.0
090420390	25.0	20	20.0
090420900	25.0	20.0	20.0
090500000	7.0	4.6	34.3
090810100	5.5	3.6	34.5
090810900	5.5	3.6	34.5
090820100	5.5	3.6	34.5
090820900	5.5	3.6	34.5
090830000	5.5	3.6	34.5
090910100	5.0	3.0	40.0
090910900	5.0	3.0	40.0
090920000	5.0	3.0	40.0
090930110	5.0	3.0	40.0
090930190	5.0	3.0	40.0
090930900	5.0	3.0	40.0
090940110	5.0	3.0	40.0
090940190	5.0	3.0	40.0
090940900	5.0	3.0	40.0
090950110	25.0	20.0	20.0
090950190	25.0	20.0	20.0
090950900	25.0	20.0	20.0
091010110	5.5	3.6	34.5
091010190	5.5	3.6	34.5
091010900	5.5	3.6	34.5
091020100	5.5	3.6	34.5
091020900	5.5	3.6	34.5
091030000	5.5	3.6	34.5
091040110	15.0	11.0	26.7

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
091040130	15.0	11.0	26.7
091040190	15.0	11.0	26.7
091040900	15.0	11.0	26.7
091050000	5.5	3.6	34.5
091091100	25.0	20.0	20.0
091091900	25.0	20.0	20.0
091099100	25.0	20.0	20.0
091099910	25.0	20.0	20.0
091099990	25.0	20.0	20.0
100610210	15.0	11.0	26.7
100610230	15.0	11.0	26.7
100610250	15.0	11.0	26.7
100610270	15.0	11.0	26.7
100610920	15.0	11.0	26.7
100610940	15.0	11.0	26.7
100610960	15.0	11.0	26.7
100610980	15.0	11.0	26.7
100620110	15.0	11.0	26.7
100620130	15.0	11.0	26.7
100620150	15.0	11.0	26.7
100620170	15.0	11.0	26.7
100620920	15.0	11.0	26.7
100620940	15.0	11.0	26.7
100620960	15.0	11.0	26.7
100620980	15.0	11.0	26.7
100630210	18.0	13.5	25.0
100630230	18.0	13.5	25.0
100630250	18.0	13.5	25.0
100630270	18.0	13.5	25.0
100630420	18.0	13.5	25.0
100630440	18.0	13.5	25.0
100630460	18.0	13.5	25.0
100630480	18.0	13.5	25.0
100630610	18.0	13.5	25.0
100630630	18.0	13.5	25.0
100630650	18.0	13.5	25.0
100630670	18.0	13.5	25.0
100630920	18.0	13.5	25.0
100630940	18.0	13.5	25.0
100630960	18.0	13.5	25.0
100630980	18.0	13.5	25.0
100640000	15.0	11.0	26.7
110610000	25.0	20.0	20.0
110620100	25.0	20.0	20.0
110620900	25.0	20.0	20.0
110630100	25.0	20.0	20.0
110630900	25.0	20.0	20.0
120210100	40.0	30.0	25.0
120210900	40.0	30.0	25.0
120220000	40.0	30.0	25.0
120400100	5.0	3.0	40.0
120400900	15.0	11.0	26.7

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
120500900	12.0	8.0	33.3
120600100	7.0	4.9	30.0
120600910	12.0	8.8	26.7
120600992	12.0	7.0	41.7
120710100	20.0	16.0	20.0
120710900	20.0	16.0	20.0
120720100	5.0	3.0	40.0
120720900	12.0	8.8	26.7
120730100	10.0	7.0	30.0
120730900	15.0	11.0	26.7
120740100	7.0	5.0	28.6
120740900	7.0	5.0	28.6
120750100	7.0	5.0	28.6
120750900	7.0	5.0	28.6
120760100	12.0	8.8	26.7
120760900	12.0	8.8	26.7
120791100	12.0	8.8	26.7
120791900	12.0	8.8	26.7
120792100	12.0	8.8	26.7
120792900	12.0	8.8	26.7
120799100	12.0	8.8	26.7
120799910	12.0	8.8	26.7
120799990	12.0	8.8	26.7
120810000	12.0	8.0	33.3
120890009	12.0	8.0	33.3
120911000	3.0	1.8	40.0
120919000	3.0	1.8	40.0
120921000	3.0	1.8	40.0
120922100	3.0	1.8	40.0
120922800	3.0	1.8	40.0
120923110	3.0	1.8	40.0
120923150	3.0	1.8	40.0
120923800	3.0	1.8	40.0
120924000	3.0	1.8	40.0
120925100	3.0	1.8	40.0
120925900	3.0	1.8	40.0
120926000	3.0	1.8	40.0
120929100	3.0	1.8	40.0
120929500	3.0	1.8	40.0
120929800	3.0	1.8	40.0
120930000	3.0	1.8	40.0
120991100	3.0	1.8	40.0
120991900	3.0	1.8	40.0
120999100	3.0	1.8	40.0
120999910	3.0	1.8	40.0
120999990	3.0	1.8	40.0
121010000	7.0	5.0	28.6
121020100	7.0	5.0	28.6
121020900	7.0	5.0	28.6
121110000	3.0	1.8	40.0
121120000	3.0	1.8	40.0

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
121190100	3.0	1.8	40.0
121190300	3.0	1.8	40.0
121190700	3.0	1.8	40.0
1211 90750	3.0	1.8	40.0
121190951	3.0	1.8	40.0
121190952	3.0	1.8	40.0
121190953	3.0	1.8	40.0
1211 90959	3.0	1.8	40.0
121210100	10.0	7.4	26.0
121210910	10.0	7.4	26.0
121210990	10.0	7.4	26.0
121220000	10.0	7.4	26.0
121230000	15.0	11.0	26.7
121291200	15.0	11.0	26.7
121291800	15.0	11.0	26.7
121292000	7.0	5.0	28.6
121299100	7.0	4.7	32.9
121299900	7.0	5.0	28.6
121300000	15.0	11.0	26.7
121410000	3.0	1.8	40.0
121490100	3.0	1.8	40.0
121490910	3.0	1.8	40.0
121490990	3.0	1.8	40.0
130212000	10.0	7.0	30.0
130213000	5.0	3.0	40.0
130219050	3.0	1.8	40.0
130220100	5.0	3.0	40.0
130220900	5.0	3.0	40.0
130231000	3.0	1.8	40.0
130232100	3.0	1.8	40.0
130232900	3.0	1.8	40.0
140110000	3.0	1.8	40.0
140120000	3.0	1.8	40.0
140190000	3.0	1.8	40.0
140210100	12.0	8.8	26.7
140210910	12.0	8.8	26.7
140210990	12.0	8.8	26.7
140290000	12.0	8.8	26.7
140310000	12.0	8.8	26.7
140390000	12.0	8.8	26.7
140410000	12.0	8.8	26.7
140420000	12.0	8.8	26.7
140490000	20.0	16.0	20.0
150510000	10.0	7.0	30.0
150590000	10.0	7.0	30.0
150600000	25.0	20.0	20.0
150790100	7.0	5.0	28.6
150790900	7.0	5.0	28.6
150810100	15.0	11.0	26.7
150810900	15.0	11.0	26.7
150890100	25.0	20.0	20.0
150890900	25.0	20.0	20.0

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
151540000	20.0	16.0	20.0
151560100	20.0	16.0	20.0
151560900	20.0	16.0	20.0
160414110	28.0	25.0	10.7
170310000	15.0	11.0	26.7
180100001	5.0	3.0	40.0
180100009	15.0	11.0	26.7
180200000	15.0	11.0	26.7
180310000	10.0	7.0	30.0
180320000	10.0	7.0	30.0
180400000	10.0	7.0	30.0
180500000	20.0	15.0	25.0
200820110	20.0	15.0	25.0
200820190	20.0	15.0	25.0
200820310	20.0	15.0	25.0
200820390	20.0	15.0	25.0
200820510	25.0	20.0	20.0
200820590	25.0	20.0	20.0
200820790	25.0	20.0	20.0
200820910	25.0	20.0	20.0
200820990	25.0	20.0	20.0
200830110	20.0	15.0	25.0
200830190	20.0	15.0	25.0
200830310	20.0	15.0	25.0
200830390	20.0	15.0	25.0
200830510	25.0	20.0	20.0
200830550	25.0	20.0	20.0
200830590	25.0	20.0	20.0
200830710	25.0	20.0	20.0
200830750	25.0	20.0	20.0
200830790	25.0	20.0	20.0
200830910	25.0	20.0	20.0
200830990	25.0	20.0	20.0
200891000	15.0	10.0	33.3
200892120	25.0	20.0	20.0
200892140	25.0	20.0	20.0
200892160	25.0	20.0	20.0
200892180	25.0	20.0	20.0
200892320	25.0	20.0	20.0
200892340	25.0	20.0	20.0
200892360	25.0	20.0	20.0
200892380	25.0	20.0	20.0
200892510	40.0	30.0	25.0
200892720	40.0	30.0	25.0
200892760	40.0	30.0	25.0
200892920	40.0	30.0	25.0
200892940	40.0	30.0	25.0
200892970	40.0	30.0	25.0
200899250	25.0	20.0	20.0
200899260	25.0	20.0	20.0
200899320	25.0	20.0	20.0
200899330	25.0	20.0	20.0

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND
APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
200899360	25.0	20.0	20.0
200899380	25.0	20.0	20.0
200899460	25.0	20.0	20.0
200899470	25.0	20.0	20.0
200899610	25.0	20.0	20.0
200899620	25.0	20.0	20.0
200899910	25.0	20.0	20.0
200911110	25.0	20.0	20.0
200911190	25.0	20.0	20.0
200911910	25.0	20.0	20.0
200911990	25.0	20.0	20.0
200919110	25.0	20.0	20.0
200919190	25.0	20.0	20.0
200919910	25.0	20.0	20.0
200919990	25.0	20.0	20.0
200920110	25.0	20.0	20.0
200920190	25.0	20.0	20.0
200920910	25.0	20.0	20.0
200920990	25.0	20.0	20.0
200930110	25.0	20.0	20.0
200930190	25.0	20.0	20.0
200930310	25.0	20.0	20.0
200930390	25.0	20.0	20.0
200930510	25.0	20.0	20.0
200930550	25.0	20.0	20.0
200930590	25.0	20.0	20.0
200930910	25.0	20.0	20.0
200930950	25.0	20.0	20.0
200930990	25.0	20.0	20.0
200940110	25.0	20.0	20.0
200940190	25.0	20.0	20.0
200940300	25.0	20.0	20.0
200940910	25.0	20.0	20.0
200940930	25.0	20.0	20.0
200940990	25.0	20.0	20.0
200990410	25.0	20.0	20.0
200990490	25.0	20.0	20.0
200990510	25.0	20.0	20.0
200990590	25.0	20.0	20.0
200990710	25.0	20.0	20.0
200990730	25.0	20.0	20.0
200990790	25.0	20.0	20.0
200990920	25.0	20.0	20.0
200990940	25.0	20.0	20.0
200990950	25.0	20.0	20.0
200990960	25.0	20.0	20.0
200990970	25.0	20.0	20.0
200990980	25.0	20.0	20.0
240110100	10.0	7.0	30.0
240110200	10.0	7.0	30.0
240110300	10.0	7.0	30.0
240110410	10.0	7.0	30.0

ANNEX 2

LIST OF PRODUCTS COVERED BY THE SCHEME OF THE REPUBLIC OF BULGARIA AND APPLICABLE TREATMENT

Annex 2.1: Agricultural Products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
240110490	40.0	30.0	25.0
240110500	40.0	30.0	25.0
240110600	60.0	45.0	25.0
240110700	40.0	30.0	25.0
240110800	40.0	30.0	25.0
240110900	40.0	30.0	25.0
240120100	10.0	7.0	30.0
240120200	10.0	7.0	30.0
240120300	10.0	7.0	30.0
240120410	10.0	7.0	30.0
240120490	40.0	30.0	25.0
240120500	40.0	30.0	25.0
240120600	60.0	45.0	25.0
240120700	40.0	30.0	25.0
240120800	40.0	30.0	25.0
240120900	40.0	30.0	25.0
240130001	5.0	3.0	40.0
240130009	40.0	30.0	25.0
240391000	5.0	3.0	40.0
240399100	5.0	3.0	40.0
240399001	5.0	3.0	40.0

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
250510000	5.0	3.0	40.0
250590000	5.0	3.0	40.0
251512200	5.0	3.0	40.0
251611000	5.0	3.0	40.0
270120000	5.0	3.0	40.0
270210000	5.0	3.0	40.0
270220000	5.0	3.0	40.0
280120000	10.0	7.0	30.0
281820000	5.5	4.0	27.3
282760009	10.0	7.0	30.0
283421000	10.0	7.0	30.0
290290100	10.0	7.0	30.0
290410000	5.5	3.0	45.5
290511000	5.5	3.0	45.5
290514900	10.0	7.0	30.0
290542000	10.0	7.0	30.0
290611000	5.5	3.0	45.5
290715900	5.0	3.0	40.0
290722900	5.0	3.0	40.0
291429000	5.5	3.0	45.5
291570250	6.5	5.0	23.1
291590800	6.5	5.0	23.1
291611100	5.0	3.0	40.0
291612100	6.5	5.0	23.1
291614900	5.0	3.0	40.0
291619800	6.5	5.0	23.1
291739800	10.0	7.0	30.0
291890100	5.0	4.0	20.0
291890200	5.0	4.0	20.0
291890300	5.0	4.0	20.0
291890900	5.0	4.0	20.0
291900900	6.5	5.0	23.1
292141000	10.0	3.0	70.0
292144000	6.5	3.0	53.8
292149900	6.5	3.0	53.8
292151110	5.0	3.0	40.0
292159100	6.5	5.0	23.1
292159900	6.5	5.0	23.1
292219100	6.5	5.0	23.1
292219200	6.5	5.0	23.1
292219900	6.5	5.0	23.1
292221000	6.5	3.0	53.8
292229000	6.5	5.0	23.1
292241000	6.5	5.0	23.1
292242000	6.5	5.0	23.1
292249700	6.5	5.0	23.1
292250000	6.5	5.0	23.1
292320000	6.5	5.0	23.1
292410000	6.5	5.0	23.1
292429300	6.5	5.0	23.1
292429900	6.5	5.0	23.1
292800100	6.5	5.0	23.1
292800900	6.5	5.0	23.1

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
292990000	5.0	3.0	40.0
293219000	6.5	5.0	23.1
293332000	6.5	5.0	23.1
293339950	6.5	5.0	23.1
293340900	6.5	5.0	23.1
293359700	6.5	5.0	23.1
293390200	6.5	5.0	23.1
293390950	6.5	5.0	23.1
293410000	6.5	5.0	23.1
293490960	6.5	5.0	23.1
293500909	6.5	5.0	23.1
293629100	5.0	3.0	40.0
293629300	5.0	3.0	40.0
293629900	5.0	3.0	40.0
293690900	5.0	3.0	40.0
293710000	5.0	3.0	40.0
293810000	6.5	5.0	23.1
294110100	6.5	5.0	23.1
294110200	6.5	5.0	23.1
294110900	6.5	5.0	23.1
294120800	6.5	5.0	23.1
294130000	6.5	5.0	23.1
294140000	6.5	5.0	23.1
294150000	6.5	5.0	23.1
294190000	6.5	5.0	23.1
320110000	5.0	3.0	40.0
320120000	5.0	3.0	40.0
320210000	5.0	3.0	40.0
320412000	5.0	3.0	40.0
320413000	5.0	3.0	40.0
320415000	5.0	3.0	40.0
320500000	10.0	7.0	30.0
320810900	10.0	7.0	30.0
320820900	10.0	7.0	30.0
321290390	5.0	3.0	40.0
321290900	5.0	3.0	40.0
321310000	6.5	5.0	23.1
321390000	6.5	5.0	23.1
321511000	10.0	7.0	30.0
321590 100	10.0	7.0	30.0
321590800	10.0	7.0	30.0
330112100	10.0	7.0	30.0
330126900	10.0	7.0	30.0
330129616	5.0	3.0	40.0
330129618	15.0	11.0	26.7
330130000	15.0	11.0	26.7
330190210	10.0	7.0	30.0
330190290	10.0	7.0	30.0
330190900	15.0	11.0	26.7
340211901	10.0	7.0	30.0
350190100	15.0	11.0	26.7
350190900	15.0	11.0	26.7
350300100	10.0	7.0	30.0

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
350610000	6.5	5.0	23.1
350691000	5.0	3.0	40.0
350699000	6.5	5.0	23.1
390120900	5.0	3.0	40.0
390410000	5.0	3.0	40.0
391000000	5.0	3.0	40.0
391190190	10.0	7.0	30.0
391239800	10.0	7.0	30.0
391290900	10.0	7.0	30.0
400700001	5.0	3.0	40.0
400811000	10.0	7.0	30.0
400819000	10.0	7.0	30.0
400821900	10.0	7.0	30.0
400829900	10.0	7.0	30.0
401410000	5.0	3.0	40.0
401490100	5.0	3.0	40.0
401490900	5.0	3.0	40.0
401519100	10.0	7.0	30.0
401519900	10.0	7.0	30.0
401590000	10.0	7.0	30.0
430219800	10.0	7.0	30.0
440710 50	5.0	4.0	20.0
440710310	5.0	4.0	20.0
440710330	5.0	4.0	20.0
440710380	5.0	4.0	20.0
440710910	5.0	4.0	20.0
440710930	5.0	4.0	20.0
440710980	5.0	4.0	20.0
440890150	5.0	4.0	20.0
440890350	5.0	4.0	20.0
440890810	5.0	4.0	20.0
440890890	5.0	4.0	20.0
490300000	5.0	3.0	40.0
490900100	15.0	11.0	26.7
490900900	15.0	11.0	26.7
491000000	15.0	11.0	26.7
491110100	5.0	3.0	40.0
491110900	5.0	3.0	40.0
491191800	5.0	3.0	40.0
491199000	5.0	3.0	40.0
520411000	10.0	7.0	30.0
520419000	10.0	7.0	30.0
520420000	15.0	11.0	26.7
520512000	10.0	7.0	30.0
520522000	10.0	7.0	30.0
520523000	10.0	7.0	30.0
520524000	10.0	7.0	30.0
520612000	10.0	7.0	30.0
520939000	20.0	15.0	25.0
521119000	20.0	15.0	25.0
521151000	20.0	15.0	25.0
530710900	10.0	7.0	30.0
530720000	10.0	7.0	30.0

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
531010100	20.0	15.0	25.0
550200800	5.0	3.0	40.0
680422300	5.0	3.0	40.0
681210000	10.0	7.0	30.0
681310900	10.0	7.0	30.0
681390900	10.0	7.0	30.0
681490100	10.0	7.0	30.0
681599900	15.0	11.0	26.7
710210000	5.0	3.0	40.0
710221000	5.0	3.0	40.0
710229000	5.0	3.0	40.0
710231000	5.0	3.0	40.0
710239000	5.0	3.0	40.0
710399000	5.0	3.0	40.0
710420009	5.0	3.0	40.0
710490009	5.0	3.0	40.0
710700000	15.0	11.0	26.7
710900000	15.0	11.0	26.7
711311000	20.0	15.0	25.0
711319000	20.0	15.0	25.0
711320000	20.0	15.0	25.0
711411000	20.0	15.0	25.0
711419000	20.0	15.0	25.0
711420000	20.0	15.0	25.0
711719990	20.0	15.0	25.0
711790000	20.0	15.0	25.0
840810190	5.0	3.0	40.0
841320900	15.0	11.0	26.7
841330990	10.0	7.0	30.0
841381900	15.0	11.0	26.7
841451900	20.0	15.0	25.0
8415 10000	15.0	11.0	26.7
841581900	15.0	11.0	26.7
841582800	15.0	11.0	26.7
841590900	5.0	3.0	40.0
8418 10990	20.0	15.0	25.0
841821990	20.0	15.0	25.0
841840910	20.0	15.0	25.0
841899909	5.0	3.0	40.0
841939100	10.0	7.0	30.0
841939900	10.0	7.0	30.0
842119910	10.0	7.0	30.0
842123900	10.0	7.0	30.0
842131900	10.0	7.0	30.0
842230000	10.0	7.0	30.0
842240000	15.0	11.0	26.7
842490900	5.0	3.0	40.0
842549900	5.0	3.0	40.0
843710000	10.0	7.0	30.0
843820000	10.0	7.0	30.0
843880100	5.0	3.0	40.0
844090000	10.0	7.0	30.0
844330000	10.0	7.0	30.0

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
845221000	5.0	3.0	40.0
845290000	10.0	7.0	30.0
846691950	5.0	3.0	40.0
847480100	5.0	3.0	40.0
847480900	5.0	3.0	40.0
847710900	5.0	3.0	40.0
848060100	10.0	7.0	30.0
848060900	10.0	7.0	30.0
848180390	5.0	3.0	40.0
848210100	10.0	7.0	30.0
848210900	10.0	7.0	30.0
848220000	10.0	7.0	30.0
848250000	10.0	7.0	30.0
848280000	10.0	7.0	30.0
848410900	5.0	3.0	40.0
850213910	10.0	7.0	30.0
850490990	5.0	3.0	40.0
850520000	10.0	7.0	30.0
850680110	15.0	11.0	26.7
850710390	20.0	15.0	25.0
850720310	20.0	15.0	25.0
850880300	15.0	11.0	26.7
850910100	10.0	7.0	30.0
850940000	10.0	7.0	30.0
851110900	15.0	11.0	26.7
851180900	15.0	11.0	26.7
851190000	5.0	3.0	40.0
851240000	10.0	7.0	30.0
851290000	5.0	3.0	40.0
851310000	10.0	7.0	30.0
851410100	10.0	7.0	30.0
851621000	25.0	20.0	20.0
851640100	15.0	11.0	26.7
851821900	15.0	11.0	26.7
851822900	15.0	11.0	26.7
851829800	15.0	11.0	26.7
851830800	15.0	11.0	26.7
851840990	15.0	11.0	26.7
851999180	20.0	15.0	25.0
851999900	20.0	15.0	25.0
852110800	15.0	11.0	26.7
852540990	10.0	7.0	30.0
852713100	15.0	11.0	26.7
852719000	15.0	11.0	26.7
852721520	10.0	7.0	30.0
852721590	10.0	7.0	30.0
852721920	10.0	7.0	30.0
852729000	10.0	7.0	30.0
852731110	15.0	11.0	26.7
852812520	20.0	15.0	25.0
852812540	20.0	15.0	25.0
852812560	20.0	15.0	25.0
852812810	15.0	11.0	26.7

ANNEX 2

TARIFF HEADINGS AS PER THE CUSTUMS TARIFF OF THE REPUBLIC OF BULGARIA

Annex 2.2: Industrial products

Tariff item	MFN rate (%)	GSP rate (%)	Depth of tariff cut (%)
852813000	15.0	11.0	26.7
8529 10200	10.0	7.0	30.0
853620100	15.0	11.0	26.7
853641100	15.0	11.0	26.7
853641900	15.0	11.0	26.7
853649000	15.0	11.0	26.7
853690850	15.0	11.0	26.7
854419100	15.0	11.0	26.7
970110000	5.0	3.0	40.0
970190000	5.0	3.0	40.0
970200000	5.0	3.0	40.0
970300000	5.0	3.0	40.0
970400000	5.0	3.0	40.0
970500000	5.0	3.0	40.0
970600000	5.0	3.0	40.0
852713100	15.0	11.0	26.7
852719000	15.0	11.0	26.7
852721520	10.0	7.0	30.0
852721590	10.0	7.0	30.0
852721920	10.0	7.0	30.0
852729000	10.0	7.0	30.0
852731110	15.0	11.0	26.7
852812520	20.0	15.0	25.0
852812540	20.0	15.0	25.0
852812560	20.0	15.0	25.0
852812810	15.0	11.0	26.7
852813000	15.0	11.0	26.7
852910200	10.0	7.0	30.0
853620100	15.0	11.0	26.7
853641100	15.0	11.0	26.7
853641900	15.0	11.0	26.7
853649000	15.0	11.0	26.7
853690850	15.0	11.0	26.7
854419100	15.0	11.0	26.7
970110000	5.0	3.0	40.0
970190000	5.0	3.0	40.0
970200000	5.0	3.0	40.0
970300000	5.0	3.0	40.0
970400000	5.0	3.0	40.0
970500000	5.0	3.0	40.0
970600000	5.0	3.0	40.0

ANNEX 3

ANNEX 3

LIST OF BENEFICIARY COUNTRIES

	Name	Code	Code
1	ALBANIA	008	AL
2	ALGERIA	012	DZ
3	ANGOLA	024	AO
4	ARGENTINA	032	AR
5	BAHRAIN	048	BH
6	BELIZE	084	BZ
7	BOLIVIA	068	BO
8	BRAZIL	076	BR
9	CAMEROON	120	CM
10	CHILE	152	CL
11	COLOMBIA	170	CO
12	CONGO	178	CG
13	COSTA RICA	188	CR
14	COTE D'IVOIRE	284	CI
15	CUBA	192	CU
16	DOMINICAN REPUBLIC	214	DO
17	ECUADOR	218	EC
18	EGYPT	818	EG
19	EL SALVADOR	222	SV
20	FIJI	242	FJ
21	FRENCH GUIANA REPUBLIC	328	GY
22	GABON	266	GA
23	GHANA	288	GH
24	GRENADA	308	GR
25	GUATEMALA	320	GT
26	GUYANA	254	GF
27	HONDURAS	320	HN
28	INDIA	356	IN
29	INDONESIA	360	ID
30	IRAN, ISALMIC REPUBLIC OF	364	IR
31	IRAQ	368	IQ
32	JAMAICA	388	JM
33	JORDAN	400	JO
34	KENYA	404	KE
35	KUWAIT	414	KW
36	LEBANON	422	LB
37	LIBYAN ARAB JAMAHIRIYA	434	LY
38	MALAYSIA	458	MY
39	MALTA	470	MT
40	MAURITIUS	480	MU
41	MEXICO	484	MX
42	MONGOLIA	496	MN
43	MOROCCO	504	MA
44	NAMIBIA	516	NA
45	NICARAGUA	588	NI
46	NIGERIA	566	NG
47	OMAN	512	OM
48	AKISTAN	586	PK
49	PANAMA	591	PA
50	PAPUA NEW GUINEA	598	PG
51	PARAGUAY	600	PY
52	PERU	604	PE

ANNEX 3**LIST OF BENEFICIARY COUNTRIES**

	Name	Code	Code
53	PHILIPPINES	608	PH
54	QATAR	634	QA
55	SAINT KITTS AND NEVIS	659	KN
56	SAINT LUCIA	662	LC
57	SAINT VINCENT AND THE GRENADINES	670	VC
58	SAUDI ARABIA	682	SA
59	SENEGAL	686	SN
60	SRI LANKA	144	LK
61	SURINAME	740	SR
62	SWAZILAND	748	SZ
63	SYRIAN ARAB REBUBLIC	760	SY
64	THAILAND	764	TH
65	TONGA	776	TO
66	TRINIDAD AND TOBAGO	780	TT
67	TUNISIA	788	TN
68	UNITED ARAB EMIRATES	784	AE
69	URUGUAY	858	UY
70	VENEZUELA	862	VE
71	VIET NAM	704	VN
72	ZIMBABWE	716	ZW

ANNEX 3

LIST OF BENEFICIARY COUNTRIES

ANNEX 3

LIST OF BENEFICIARY COUNTRIES

ANNEX 4

ANNEX 4

LIST OF LEAST DEVELOPED BENEFICIARY COUNTRIES

(zero duty is levied on imports of products as indicated in Annex 2 which originate from LDCs)

	Name	Code	Code
1	AFGHANISTAN	4	AV
2	BANGLADESH	50	BD
3	BENIN	204	BJ
4	BHUTAN	64	BT
5	BOTSWANA	72	BW
6	BURKINA FASO	854	BF
7	BURUNDI	108	BI
8	CAPE VERDE	132	CV
9	CENTRAL AFRICAN REPUBLIC	140	C17
10	CHAD	148	TD
11	COMOROS	174	KM
12	CONGO, DEMOCRATIC REPUBLIC	178	CG
13	DJIBOUTI	262	DJ
14	EQUATORIAL GUINEA	226	GQ
15	ETHIOPIA	231	ET
16	ERITREA	232	ER
17	GAMBIA	270	GM
18	GUINEA	324	GN
19	GUINEA-BISSAU	624	GW
20	HAITI	332	HT
21	KAMPUCHEA, DEMOCRATIC	116	KH
22	KIRIBATI	296	KI
23	LAO PEOPLE'S DEMOCRATIC REP.	418	LA
24	LESOTHO	426	LS
25	LIBERIA	430	LR
26	MADAGASCAR	450	MG
27	MALAWI	454	MW
28	MALDIVES	462	NIV
29	MALI	466	MI,
30	MAURITANIA	478	MR
31	MIANMAR	104	MM
32	MOZAMBIQUE	508	NIZ
33	NEPAL	524	NP
34	NIGER	562	NE
35	RWANDA	646	RW
36	SAMOA	882	WS
37	SAO TOME AND PRINCIPE	678	ST
38	SIERRA LEONE	694	SL
39	SOLOMON ISLANDS	90	SB
40	SOMALIA	706	SO
41	SUDAN	736	SD
42	TANZANIA	834	TZ
43	TOGO	768	TG
44	TUVALU	798	TV
45	UGANDA	800	UG
46	VANUATU	548	VU
47	YEMEN	887	YE
48	ZAMBIA	894	YM

ANNEX 4

LIST OF LEAST DEVELOPED BENEFICIARY COUNTRIES

(zero duty is levied on imports of products as indicated in Annex 2 which originate from LDCs)