

FREE TRADE AGREEMENT

BETWEEN

**THE UNITED NATIONS INTERIM
ADMINISTRATION MISSION IN KOSOVO (UNMIK)**

**ON BEHALF OF THE
PROVISIONAL INSTITUTIONS OF SELF-
GOVERNMENT IN
KOSOVO**

AND

**THE COUNCIL OF MINISTERS OF
THE REPUBLIC OF ALBANIA**

PREAMBLE

DESIROUS to develop and strengthen friendly relations, especially in the fields of trade and economic cooperation, with the aim to contribute to the development of economic cooperation between the Republic of Albania and Kosovo, and to increase the scope of mutual trade exchange,

THE UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO (UNMIK) ON BEHALF OF THE PROVISIONAL INSTITUTIONS OF SELF-GOVERNMENT IN KOSOVO AND THE COUNCIL OF MINISTERS OF THE REPUBLIC OF ALBANIA (hereinafter called “the Contracting Parties”),

REAFFIRMING their commitment to the principles of market economy, which constitutes the basis for their relations,

CONSIDERING their common desire to participate actively in the process of international economic integration,

EXPRESSING their readiness to co-operate in finding the means and ways for strengthening of this process,

CONSIDERING the rights and obligations, arising out of the Stabilisation and Association process between the European Community and the Contracting Parties,

TAKING INTO ACCOUNT United Nations Security Council resolution 1244 (1999) of 10 June 1999, authorizing the Secretary-General to establish an international civil presence in Kosovo, known as the United Nations Interim Administration Mission in Kosovo (UNMIK), and the authority of the Special Representative of the Secretary General (SRSG) derived from this Resolution,

RESOLVED to this and to eliminate progressively the obstacles to substantially all their mutual trade in accordance with the provisions of the General Agreement on Tariffs and Trade (GATT 1994) and the Marrakesh Agreement, establishing the World Trade Organization (WTO),

DECLARING their readiness to undertake activities with a view of promoting harmonious development of their trade, as well as of expanding and diversifying their mutual co-operation in the fields of joint interest, including fields, not covered by this Agreement, thus creating a framework and supportive environment, based on equality, non-discrimination, and balance of rights and obligations,

FIRMLY decided that this Agreement will promote the intensification of mutually beneficial trade between them and will bring to the process of integration in Europe,

CONSIDERING that no provision of this Agreement may be interpreted as exempting the Parties from their obligations under other international agreements, especially the General Agreement on Tariffs and Trade 1994 and the Marrakesh Agreement, establishing the World Trade Organization,

HAVE DECIDED, in pursuance of these objectives, to conclude the following Agreement (hereinafter referred to as “this Agreement”):

ARTICLE 1

Objectives

1. The Contracting Parties shall gradually establish a free trade area in a transitional period, ending on 1 January 2009 in accordance with the provisions of this Agreement and in conformity with the definition, set out in Article XXIV of the GATT 1994, and the Marrakesh Agreement, establishing the WTO.
2. The objectives of this Agreement are:
 - a) To increase the economic co-operation of the Contracting Parties and to raise the standard of living of their population,
 - b) To gradually eliminate restrictions on trade in goods,
 - c) To provide fair conditions of competition for trade between the Contracting Parties,
 - d) To contribute in this way, by removal of barriers to trade, to the harmonious development and expansion of world trade,
 - e) To enhance co-operation between the Contracting Parties,
 - f) To create conditions for further promotion of investments, particularly for the development of joint investment in both territories,
 - g) To promote trade and co-operation of the Contracting Parties in other markets.

CHAPTER I

INDUSTRIAL PRODUCTS

ARTICLE 2

Scope

The provisions of this Chapter shall apply to industrial products, originating in one of the Contracting Parties. For the purpose of this Agreement, the term “industrial products” means products, falling within Chapters 25 to 97 of Harmonized Commodity Description and Coding System with the exception of the products, listed in Annex I.

ARTICLE 3

Basic Duties

1. For the commercial exchange, covered by this Agreement, the Customs Tariffs of the Republic of Albania shall be applied to the classification of goods, imported in the Republic of Albania. The Customs Tariffs of Kosovo shall be applied to the classification of goods, imported in Kosovo.

2. For each product the basic duty, to which successive reductions, set out in this Agreement, are to be applied, shall be the most-favored-nation duty, applicable by the Contracting Parties on the day preceding the date of entering into force of this Agreement.
3. If after this date, any tariff reduction is applied *erga omnes*, in particular, reductions, resulting from the tariff agreements under the Uruguay Round of the GATT 1994 and the Marrakesh Agreement Establishing the WTO, the reduced duties shall replace the basic duties under Paragraph 2 from the date of application of the reduction.
4. The reduced duties, calculated in accordance with Paragraph 2, in accordance with arithmetical rules shall be rounded on first decimal number for the goods imported in Kosovo and without decimal numbers for the goods imported in Albania.
5. The Contracting Parties shall mutually exchange information on their basic duties.

ARTICLE 4

Customs Duties on Imports and Charges Having Equivalent Effect

1. No new customs duties on imports or charges having equivalent effect shall be introduced, nor shall those already applied be increased in trade between the Contracting Parties from the date of entry into force of this Agreement.
2. Customs duties on imports, applied in the Republic of Albania on products, originating in Kosovo, specified in Annex II, shall be progressively reduced and abolished in accordance with the timetable, provided in this Annex.
3. Customs duties on imports, applied in Kosovo on products, originating in the Republic of Albania, specified in Annex III, shall be progressively reduced and abolished in accordance with the timetable, provided in this Annex.
4. Customs duties on imports, applicable in the Republic of Albania to products originating in Kosovo, which are not listed in Annex II, shall be abolished on the date of entry into force of this Agreement.
5. Customs duties on imports, applicable in Kosovo to products originating in the Republic of Albania, which are not listed in Annex III, shall be abolished on the date of entry into force of this Agreement

ARTICLE 5

Fiscal Duties

The provisions of Article 4 shall also apply to customs duties of a fiscal nature.

ARTICLE 6
Customs Duties on Exports and Charges Having Equivalent Effect

1. No new customs duties on exports or charges, having equivalent effect, shall be introduced in trade between the Contracting Parties as from the date of the entry into force of this Agreement.
2. All customs duties on export and charges having equivalent effect shall be abolished on the date of the entry into force of this Agreement.

ARTICLE 7
Quantitative Restrictions on Exports and Imports and Measures Having Equivalent Effect

1. No new quantitative restrictions on exports and imports or measures having equivalent effect, shall be introduced in the trade between the Contracting Parties from the date of entry into force of this Agreement.
2. All quantitative restrictions on exports and imports in the Contracting Parties and measures, having equivalent effect, shall be abolished on the date of entry into force of this Agreement.

ARTICLE 8
Technical Barriers to Trade

1. The rights and obligations of the Contracting Parties, relating to standards or technical regulations and the respective measures, shall be governed by the WTO Agreement on Technical Barriers to Trade.
2. The Contracting Parties shall cooperate and exchange information in the field of standardization, metrology, conformity assessment and accreditation, with the aim of eliminating technical barriers to trade.
3. Each Contracting party, upon a request from the other Contracting Party, shall submit information on particular individual cases of standards, technical rules or similar measures.

CHAPTER II
AGRICULTURAL PRODUCTS

ARTICLE 9
Scope

The provisions of this Chapter shall apply to agricultural products, falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System, including the products, listed in Annex I to this Agreement, originating in one of the Contracting Parties.

ARTICLE 10
Exchange of Concessions

1. The Contracting Parties declare their readiness to foster, as far as their agricultural policies allow, the harmonious development of trade in agricultural products, and to discuss this issue periodically within the Joint Committee.

2. In pursuance of this objective, the Contracting Parties grant each other the concessions specified in Protocol A, providing for measures to facilitate trade in agricultural products, in accordance with the provisions of this Chapter and those, laid down in this Protocol.

3. Taking into account:

- The role of agriculture in their economies,
- The development of trade in agricultural products between the Contracting Parties,
- The particular sensitivity of the agricultural products,
- The rules of their agricultural policies,
- The consequences of the multilateral trade negotiations under the GATT and the WTO,

The Contracting Parties shall examine the possibilities of granting each other further concessions in trade in agricultural products.

ARTICLE 11
Concessions and Agricultural Policies

1. Without prejudice to the concessions, granted under Article 10, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Contracting Parties or the application of any measures under such policies, including the implementation of the provision of the respective agreements negotiated under the auspices of the Agreement establishing WTO.

2. The Contracting Parties shall notify to the Joint Committee changes in their respective agricultural policies pursued or measures applied, which may affect the conditions of agricultural trade among them, as provided for in this Agreement. Upon request of a Contracting Party, prompt consultations within the Joint Committee shall be held to examine the situation.

ARTICLE 12
Specific Safeguards

Notwithstanding other provisions of this Agreement and, in particular, Article 17 to this Agreement, and given the particular sensitivity of the agricultural products, if imports of products, originating in a Contracting Party, which are subject to concessions, granted under this Agreement, cause serious disturbances to the markets of the other Contracting Party, the Party concerned shall immediately enter into consultations to find an appropriate solution. Pending such solution, the Contracting Party concerned may take measures it seems necessary.

ARTICLE 13
Sanitary and Phytosanitary Measures

1. The Contracting Parties shall apply their domestic regulations in the fields of veterinary, sanitary and phytosanitary control in a way, corresponding to the WTO Agreement on Sanitary and Phytosanitary Measures.
2. Measures, concerning veterinary and phytosanitary control among the Contracting Parties, shall be harmonized on the basis of the EU legislation.
3. The Contracting Parties commit themselves not to introduce discriminatory measures or other measures, which lead to unduly restricting the flow of information about the level of sanitary and phytosanitary protection, animals, plants and products.

CHAPTER III
GENERAL PROVISIONS

ARTICLE 14
Internal Taxation

1. The Contracting Parties shall refrain from any measures or practices of internal fiscal nature establishing, whether directly or indirectly, discrimination between the products, originating in the Contracting Parties.
2. Products exported to one of the Contracting Parties, may not benefit from repayment of internal indirect taxation in excess of the amount of indirect taxation imposed on them.

ARTICLE 15
Structural Adjustment

1. Exceptional measures of limited duration, derogating from the provisions of Article 4 to this Agreement, may be taken by any of the Contracting Parties in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports, applicable in the Contracting Party concerned to products, originating in the other Party, introduced by these measures may not exceed 25% *ad valorem* and shall maintain an element of preference for products, originating in the other Party. The total value of imports of the product, subject to these measures, may not exceed 15% of total imports of industrial products from the other Contracting Party, as defined in Article 2, during the last year for which statistical data is available.

4. The Contracting Party concerned shall inform the Joint Committee of any exceptional measures it intends to take and, upon request of the other Party, consultations shall be held within the Joint Committee on such measures and the sectors to which they apply, before they are applied. When taking such measures, the Party concerned shall provide the Joint Committee with a schedule for the elimination of the customs duties, introduced under this Article. This schedule shall provide for a phasing out of these duties, starting at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide upon a different schedule.

ARTICLE 16 **Anti-dumping and Countervailing Measures**

Nothing in this Agreement shall prejudice or affect in any way the taking, by either Party of anti-dumping and countervailing in accordance with Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the GATT 1944 and the Agreement on Subsidies and Countervailing Measures under the conditions and in accordance with the procedure laid down in Article 20 to this Agreement.

ARTICLE 17 **General Safeguards**

Where a product is being imported into any of the Contracting Parties in such increased quantities and under such conditions as to cause or threaten to cause:

- a) Serious injuries to domestic producers of like or directly competitive products in the territory of the importing Party, or
- b) Serious disturbances to any related sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Contracting Party concerned, may take appropriate measures under the conditions and in accordance with the procedure, laid down in Article 20 to this Agreement.

ARTICLE 18 **Re-export and Serious Shortage**

1. Where compliance with the provisions of Articles 6 and 7 leads to:

- a) Re-export towards a country or territory against which the exporting Contracting Party maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or
- b) A serious shortage, or threat thereof, of a product essential to the exporting Contracting Party;

and where the situations referred to above give rise or are likely to give rise, to major difficulties for the exporting Party, that Contracting Party may take appropriate measures under the conditions and in accordance with the procedures, laid down in Article 20 to this Agreement.

2. Measures, taken as a result of the situation referred to in paragraph 1, shall be applied in a non-discriminatory manner and be eliminated when conditions no longer justify their maintenance.

ARTICLE 19 **Public Monopolies**

1. The Contracting Parties shall adjust progressively any public monopoly of a commercial character so as to ensure that no discrimination regarding the conditions under which goods are procured and marketed exists between subjects of the Contracting Parties.
2. The Joint Committee shall be informed about the measures adopted to implement this objective.

ARTICLE 20 **Procedure for the Application of Safeguard Measures**

1. Before initiating the procedure for the application of safeguard measures, set out in the following paragraphs of the present Article, the Contracting Parties shall endeavor to solve any differences between them through direct consultations.
2. If a Contracting Party subjects imports of products, liable to give rise to the situation, referred to in Article 17 to this Agreement, to an administrative procedure, the purpose of which is the rapid provision of information on the trend of trade flows, it shall inform the other Party.
3. Without prejudice to paragraph 7 of the present Article, a Contracting Party, which considers resorting to safeguard measures, shall promptly notify the other Party thereof and supply all relevant information. Consultations between the Contracting Parties shall take place without delay in the Joint Committee with a view to finding a mutually acceptable solution.
4.
 - a) As regards Articles 16, 17 and 18 to this Agreement, the Joint Committee shall examine the case of the situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In the case of the absence of such

decision within thirty days of the matter being referred to the Joint Committee, the Contracting Party concerned may adopt the measures necessary in order to remedy the situation,

- b) As regards Article 30 to this Agreement, the Contracting Party concerned may take appropriate measures after the consultations have been concluded or after a period of three months has elapsed from the date of the first notification to the other Party,
- c) As regards Article 25 to this Agreement, the Contracting Party concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the other Contracting Party fails to put an end to the practice objected to within the period fixed by the Joint Committee, or if the Joint Committee fails to reach an agreement within thirty working days on the matter, being referred to it, the Party concerned may adopt appropriate measures to deal with the difficulties, resulting from the practice in question.

5. The safeguard measures taken shall be notified immediately to the Joint Committee. They shall be limited, with regard to their extent and to their duration, to what is strictly necessary to remedy the situation, giving rise to their application and shall not be in excess of the injury, caused by the practice or the difficulty in question. Priority shall be given to measures that will least disturb the functioning of this Agreement.

6. The safeguard measures taken shall be an object of periodic consultations within the Joint Committee with a view to their relaxation or abolition when conditions no longer justify their maintenance.

7. Where exceptional circumstances, requiring immediate action, make prior examination impossible, the Contracting Party concerned may, in the cases of Articles 16, 17 and 18 to this Agreement, apply forthwith the provisional measures, strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Contracting Parties shall take place as soon as possible in the Joint Committee.

ARTICLE 21

General Exceptions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit, justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants and environment; the protection of domestic treasures possessing artistic, historic or archeological value; the protection of intellectual property or rules, relating to gold or silver or the conservation of exhaustible natural resources, if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

ARTICLE 22

Security Exceptions

Nothing in this Agreement shall prevent a Contracting Party from taking any measures, which it considers necessary:

- a) To prevent the disclosure of information contrary to its essential security interests;
- b) For the protection of its essential security interests or for the implementation of international obligations or domestic policies:
 - i) Relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
 - ii) Relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
 - iii) Taken in time of war or other serious international tension, constituting threat of war.

ARTICLE 23

Rules of Origin and Co-operation between Customs Administrations

1. Protocol B of this Agreement lays down the rules of origin and related methods of administrative co-operation.
2. The Contracting Parties shall take appropriate measures, including regular reviews in the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Protocol B and Articles 3 to 7, 11, 14 and 15 to this Agreement are effectively and harmoniously applied, and to reduce, as far as possible, the formalities, imposed on trade, and to achieve mutually satisfactory solutions to any difficulties, arising from the operation of those provisions.

ARTICLE 24

Payments

1. Payments in freely convertible currencies relating to trade in goods between the Contracting Parties and the transfer of such payments to the territory of the Contracting Party, where the creditor resides, shall be free from any restrictions.
2. The Contracting Parties shall refrain from exchange or administrative restrictions on the grant, repayment and acceptance of short and medium term credits related to trade in goods in which a resident of a Contracting Party participates.

3. Notwithstanding the provisions of paragraph 2, any measures concerning current payments connected with the movement of goods shall be in conformity with the conditions laid down under Article VIII to the Agreement of the International Monetary Fund.

ARTICLE 25

Rules of Competition Concerning Undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between the Contracting Parties:

- (a) All agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (b) Abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof.

2. The provisions of paragraph 1 (a) and (b) shall apply to the activities of all undertakings including public undertakings and undertakings to which the Contracting Parties grant special or exclusive rights. Undertakings entrusted with the operation of services of general economic interest or having the character of a revenue-producing monopoly, shall be subject to provisions of paragraph 1 (a) and (b) insofar as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.

3. With regard to products referred to in Chapter II the provisions stipulated in paragraph 1 (a) shall not apply to such agreements, decisions and practices which form an integral part of a domestic market organization.

4. If a Contracting Party considers that a given practice is incompatible with paragraphs 1 (a) and (b) and paragraph 2 of this Article and if such practice causes or threatens to cause serious prejudice to the interest of that Contracting Party or material injury to its domestic industry, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 30 of this Agreement.

ARTICLE 26

Public Aid

1. Any aid granted by a Contracting Party or through public resources in any form whatsoever which distorts or threatens to distort competition by favoring certain undertakings or the production of certain goods shall, in so far as it may affect trade between the Contracting Parties, be incompatible with the proper functioning of this Agreement.

2. The provisions of paragraph 1 shall not apply to products covered by Chapter II of this Agreement.

3. The Contracting Parties shall ensure transparency in the area of public aid, *inter alia*, by reporting annually to the Joint Committee on the total amount and the distribution of the aid

given and by providing to the other Contracting Party, upon request, information on aid schemes and on particular individual cases of public aid.

4. The Joint Committee shall, within three years from the entry into force of this Agreement, adopt the criteria on the basis of which the practices derogating from paragraph 1 shall be assessed, as well as the rules for their implementation.

5. If a Contracting Party considers that a particular practice , including that in agriculture:

- Is incompatible with the terms of paragraph 1, and
- Causes or threatens to cause serious prejudice to the interest of that Contracting Party or material injury to its domestic industry or agriculture,

it may take appropriate measures under the conditions of and in accordance with the provisions laid down in Article 30 of this Agreement.

Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the Agreement on Subsidies and Countervailing Measures, the GATT 1994 and WTO and any other relevant instrument negotiated under their auspices, which are applicable between the Contracting Parties.

ARTICLE 27

Balance of Payments Difficulties

1. The Contracting Parties shall endeavor to avoid the imposition of restrictive measures including measures relating to imports for balance of payments purposes.

2. Where one of the Contracting Parties is in serious balance of payments difficulties, or under imminent threat thereof, the Party concerned may, in accordance with the conditions, established under the GATT 1994 and Article VIII of the Articles of Agreement of the International Monetary Fund, adopt restrictive measures, including measures related to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. The Contracting Party concerned shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

ARTICLE 28

Intellectual Property Rights

1. The Contracting Parties shall grant and ensure adequate and effective protection of intellectual property rights on a non-discriminatory basis, including effective measures for enforcing such rights against infringements and particularly against counterfeiting and piracy. The Contracting Parties agree to comply with the substantive standards of the multilateral agreements listed in Annex IV.

2. For the purpose of this Agreement the term “intellectual property” includes in particular copyright including the copyright on computer programs and neighboring rights, patents, trademarks, industrial designs, geographical indications, topographies of integrated circuits, undisclosed information including know how.

3. In fulfillment of their commitments under international agreements and legislation in the field of intellectual property rights, the Contracting Parties to this Agreement shall not grant to subjects of the other Party treatment less favorable than that accorded to other subjects under similar international agreements.

4. The Contracting Parties shall co-operate in matters of intellectual property. Upon request of a Contracting Party, they shall hold expert consultations on these matters, in particular on activities relating to the existing or to future international conventions concerning the harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as the WTO, World Intellectual Property Organization, as well as on the relations of the Contracting Parties with any other country or territory on intellectual property matters.

5. The implementation of this Article shall be regularly assessed by the Contracting Parties. Upon difficulties in trade in relation with the rights of intellectual property, any of the Contracting Parties may request urgent consultations for finding mutually satisfactory solution.

ARTICLE 29

Public Procurement

1. The Contracting Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement. The Parties aim at opening up of the award of public contracts on the basis of non-discrimination and reciprocity.

2. The Contracting Parties will progressively develop their respective rules, conditions and practices on public procurement with a view to granting suppliers of the other Contracting Party access to contract award procedures on their respective public procurement markets not less favorable than that accorded to companies of any other country or territory.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article and may recommend practical modalities of implementing the provisions of paragraph 2 so as to ensure free access, transparency and mutual opening of their respective public procurement markets.

4. During the examination referred to in this paragraph 3, the Joint Committee may consider, especially in the light of international developments and regulations in this area, the possibility of extending the coverage and/or the degree of the market opening provided for in paragraph 1.

5. The Contracting Parties shall endeavor to accede to the relevant Agreements negotiated under the auspices of the GATT 1994 and the Marrakesh Agreement, establishing the WTO.

**CHAPTER IV
INSTITUTIONAL AND FINAL PROVISIONS**

**ARTICLE 30
The Joint Committee**

1. A Joint Committee is hereby established in which each Contracting Party shall be represented. The Committee will be headed by two Co-Chairmen. The Co-Chairman from each side will be the Minister responsible for trade. The Joint Committee will consist of five members for each Contracting Party.
2. The Joint Committee shall be responsible for the administration of this Agreement and shall ensure its proper implementation.
3. For the purpose of the proper implementation of this Agreement, the Contracting Parties shall exchange information and, upon request of any Party, shall hold consultations within the Joint Committee. The Committee shall keep under review the possibility of further removal of the obstacles to trade between the Contracting Parties.
4. The Joint Committee may, in accordance with the provisions of paragraph 3 of Article 30, take decisions in the cases provided for in this Agreement. On other matters the Committee may make recommendations.

**ARTICLE 31
Procedures of the Joint Committee**

1. For the proper implementation of this Agreement, the Joint Committee shall meet whenever necessary, but at least once a year. Either Party may request a meeting to be held.
2. The Joint Committee shall act by common agreement.
3. If a representative of a Contracting Party in the Joint Committee has accepted under reservation, a decision subject to the fulfillment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the date of the receipt of the written notification about the fulfillment of such requirements.
4. The Joint Committee shall adopt its rules of procedure, which shall, *inter alia*, contain provisions for convening meetings and for the designation of the Chairperson and his/her term of office.
5. The Joint Committee may decide to set up such sub-committees and working parties, as it deems necessary to assist it in accomplishing its tasks.

**ARTICLE 32
Customs Unions, Free Trade Areas and Frontier Trade**

1. This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or frontier trade arrangements to the extent that these do not negatively affect the trade regime of the Contracting Parties and in particular the provisions, concerning rules of origin, provided for in this Agreement.

2. Upon request the Contracting Parties shall inform each other of any agreement, establishing customs union or free trade areas.

ARTICLE 33

Services and Investment

1. The Contracting Parties recognize the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their co-operation, in particular in the context of the European integration, they will co-operate with the aim of achieving a progressive liberalization and mutual opening of their markets for investments and trade in services, taking into account relevant provisions of the General Agreement on Trade in Services.

2. The Contracting Parties will discuss in the Joint Committee this co-operation with the aim of developing and deepening of their relations governed in this Article.

ARTICLE 34

Fulfillment of Obligations

1. The Contracting Parties shall take all necessary measures to ensure the achievement of the objectives and the fulfillment of the obligations under this Agreement.

2. If any Contracting Party considers that the other Party has failed to fulfill an obligation under this Agreement, the Party concerned may take the appropriate measures under the conditions and in accordance with the procedures laid down in Article 20 to this Agreement.

ARTICLE 35

Evolutionary Clause

Where a Contracting Party considers that it would be useful in the interest of the economies of the Contracting Parties to develop and deepen the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Party. The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

ARTICLE 36

Amendments

Amendments to this Agreement other than those decided upon in accordance with paragraph 3 of Article 30 to this Agreement, and which are approved by the Joint Committee, shall enter into force on the date of a receipt of a formal note, confirming that all procedures required by the domestic legislation of each Contracting Party for entry into force of the amendments have been completed.

ARTICLE 37
Protocols and Annexes

Records of Understanding, Annexes and Protocols to this Agreement are an integral part of it. The Joint Committee may decide to amend the Records of Understanding, Annexes and Protocols subject to the internal legal procedures of the Contracting Parties.

ARTICLE 38
Validity and Withdrawal

1. The Agreement is concluded for an unlimited period.
2. Each Contracting Party to this Agreement may withdraw therefrom, by means of a written notification to the other Party. The termination shall take effect on the first day of the seventh month following the date on which the notification was received by the other Party.
3. The Contracting Parties agree, that in case of accession of one of the Parties to this Agreement to the European Union, the Agreement will be terminated on the day before the date of the accession to the EU, without successive compensations for the other Contracting Party.

Article 39
Entry into Force

This Agreement is subject to ratification. It enters into force on the first date of the second month following the date of receiving of the second of the notes, with which the Contracting Parties notify each other through appropriate channels that they have ratified the Agreement.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed the present Agreement.

DONE in duplicate at PRISTINA this 4th day of 2003 in Albanian, English and Serbian language, each of these being equally authentic. In case of divergence the English text shall prevail.

**For the Provisional Institutions of
Self-Government in Kosovo**

(Initials)

.....
Ali Jakupi
Minister of Trade and Industry

For UNMIK

**For the Council of Ministers of the
Republic of Albania**

.....
Michael Steiner
Special Representative of the
Secretary-General

.....
Arben Malaj
Minister of Economy

ANNEX I

(referred to in Articles 2 and 11 of the Agreement)

CN Code	Description
2905 43 00	--Mannitol
2905 44	--D-glucitol (sorbitol)
2905 45 00	--Glycerol
3301 90 21	---Of liquorice and hops
3301 90 30	---Other
3301 90 90	--Other
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0,5%
3302 10 21	-----Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch
3302 10 29	-----Other
3501 10	-Casein
3501 90 90	--Other
3502 11 90	--- Other
3502 19 90	--- Other
3502 20 91	--- Dried (for example, in sheets, scales, flakes, powder)
3502 20 99	--- Other
3505 10 10	--Dextrins
3505 10 90	---Other
3505 20	-Glues
ex 3809 10	-Dressings and finishing agents with a basis of amylaceous substances
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
3824 60	- Sorbitol other than that of subheading 2905 44
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
5201 00	Cotton, not carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

ANNEX II

Customs duties on imports, applied **in the Republic of Albania** on products, originating in Kosovo listed in this paragraph shall be reduced in accordance with following timetable:

- **With the entry into force of the Agreement to 80 % of the basic duty**
 - January 2004 to 60 % of the basic duty**
 - January 2005 to 40 % of the basic duty**
 - January 2006 to 20 % of the basic duty**
- **1 January 2007 to zero**

Code NC	Description
3305	Preparations for use on the hair
3305 10 00	- Shampoos
3305 90	- Other :
3305 90 90	- - Other
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non wovens, impregnated, coated or covered with soap or detergent
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
3401 11 00	- - For Toilet use (including medicated products)
3401 20	- Soap in other forms:
3401 20 10	- - Flakes, wafers, Granules or Powders
3401 20 90	- - Other
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 3401
3402 20	- Preparations put up for retail sale:
3402 20 20	- - Surface-active preparations
3402 90	- Other
3402 90 10	- - Surface-active preparations
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
3923 10 00	- Boxes, cases, crates and similar articles
	- Sacks and bags (including cones)
3923 21 00	- - Of polymers of ethylene
3923 29	- - Of other plastics
3923 29 10	- - - Of poly(vinyl chloride)

3923 29 90	- - - Other
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics
3924 10 00	- Tableware and kitchenware
3924 90	- Other
	- - Of regenerated cellulose
3924 90 11	- - - Sponges
3924 90 19	- - - Other
3924 90 90	- - Other
3925	Builders' ware of plastics, not elsewhere specified or included
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
4012 20	- Used pneumatic tyres
4012 20 90	- - Other
4012 90	- Other
4012 90 20	- - Solid or cushion tyres
4009	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed
4409 10	- Coniferous
4409 10 11	- - Mouldings for frames for paintings, photographs, mirrors or similar objects
4409 10 18	- - Other
4409 20	- Non-coniferous
4409 20 11	- - Mouldings for frames for paintings, photographs, mirrors or similar objects
	- - Other
4409 20 98	- - - Other
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:
4415 10	- Cases, boxes, crates, drums and similar packings; cable-drums:
4415 10 10	- - Cases, boxes, crates, drums and similar packings
4415 10 90	- - Cable - drums
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:
4418 10	- Windows, French-windows and their frames:
4418 10 50	- - Coniferous

4418 10 90	-- Other
4418 20	- Doors and their frames and thresholds:
4418 20 50	-- Coniferous
4418 20 80	-- Of other wood
4418 30	- Parquet panels :
4418 30 10	-- For mosaic floors
	-- Other:
4418 30 91	--- Composed of two or more layers of wood
4418 30 99	--- Other
4418 40 00	- Shuttering for concrete constructional work
4420	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 in Chapter 94:
4420 90	- Other
4420 90 10	-- Wood marquetry and inlaid wood:
	-- Other
4420 90 99	--- Other
4421	Other articles of wood:
4421 10 00	- Clothes hangers
4421 90	- Other
4421 90 98	-- Other
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
6401 10	- Footwear incorporating a protective metal toecap
6401 10 10	-- With uppers of rubber
6401 10 90	-- With uppers of plastics
	- Other footwear
6401 91	-- Covering the knee
6401 91 10	--- With uppers of rubber
6401 91 90	--- With uppers of plastics
6401 92	-- Covering the ankle but not covering the knee
6401 92 10	--- With uppers of rubber
6401 92 90	--- With uppers of plastics
6401 99	-- Other
6401 99 10	--- With uppers of rubber
6401 99 90	--- With uppers of plastics
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
	- Footwear with outer soles of rubber or plastics
6404 19	-- Other
6404 19 10	--- Slippers and other indoor footwear

6404 19 90	- - - Other
6404 20	- Footwear with outer soles of leather or composition leather
6404 20 10	- - Slippers and other indoor footwear
6404 20 90	- - Other
6405	Other footwear
6405 10	- With uppers of leather or composition leather
6405 10 10	- - With outer soles of wood or cork
6405 10 90	- - With outer soles of other materials
6405 20	- With uppers of textile materials
6405 20 10	- - With outer soles of wood or cork - - With outer soles of other materials
6405 20 91	- - - Slippers and other indoor footwear
6405 20 99	- - - Other
6405 90	- Other
6405 90 10	- - With outer soles of rubber, plastics, leather or composition leather
6405 90 90	- - With outer soles of other materials
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
6406 10	- Uppers and parts thereof, other than stiffeners
	- - Of leather
6406 10 11	- - - Uppers
6406 10 19	- - - Parts of uppers
6406 10 90	- - Of other materials
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:
6904 10 00	- Building bricks
6904 90 00	- Other
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
6905 10 00	- Roofing tiles
6905 90 00	- Other
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:
7306 60	- Other, welded, of non-circular cross-section:
	- - Other:
	- - - Of rectangular (including square) cross-section, with a wall thickness:
7306 60 31	- - - - Not exceeding 2 mm
7306 60 39	- - - Exceeding 2 mm
7306 60 90	- - - Of other sections
7306 90 00	- Other

9403	Other furniture and parts thereof
9403 30	- Wooden furniture of a kind used in offices
	- - Not exceeding 80 cm in height
9403 30 11	- - - Desks
9403 30 19	- - - Other
	- - Exceeding 80 cm in height
9403 30 91	- - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets
9403 30 99	- - - Other
9403 40	- Wooden furniture of a kind used in the kitchen
9403 40 10	- - Fitted kitchen units
9403 40 90	- - Other
9403 60	- Other wooden furniture
9403 60 30	- - Wooden furniture of a kind used in shops

ANNEX III

Customs duties on import, applicable in Kosovo on products, originating in the Republic of Albania listed in this paragraph shall be reduced in accordance with following timetable

- With the entry into force of the Agreement, to 90% of the basic duty
- From 1 January 2004, to 80% of the basic duty
- From 1 January 2005, to 70% of the basic duty
- From 1 January 2006, to 60% of the basic duty
- From 1 January 2007, to 50% of the basic duty
- From 1 January 2008, to 40% of the basic duty
- From 1 January 2009, to 0%

Code NC	Description
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825:
2522 30 00	- Hydraulic lime
3205 00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:
3208 10 90	- Based on polyesters: - - Solutions as defined in Note 4 to this Chapter
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:
3209 10 00	- Based on acrylic or vinyl polymers
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
3212 90	- Other:
3212 90 90	- - Dyes and other colouring matter put up in forms or packings for retail sale
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:
3215 90	- Other:
3215 90 80	- - Other
3305	Preparations for use on the hair:
3305 10 00	- Shampoos

3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
3401 11 00	-- For toilet use (including medicated products)
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401:
3402 90	- Other:
3402 90 90	-- Washing preparations and cleaning preparations
3507	Enzymes; prepared enzymes not elsewhere specified or included:
3507 90	- Other:
3507 90 90	-- Other
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No 3801
3903	Polymers of styrene, in primary forms:
	- Polystyrene:
3903 11 00	-- Expansible
3910 00 00	Silicones in primary forms
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:
	- Tubes, pipes and hoses, rigid:
3917 23	-- Of polymers of vinyl chloride:
3917 23 10	--- Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked
	--- Others:
3917 23 99	---- Others
3917 31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:
3917 31 90	--- Other
3921	Other plates, sheets, film, foil and strip, of plastics:
	- Cellular:
3921 11 00	-- Of polymers of styrene
3921 12 00	-- Of polymers of vinyl chloride
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:
3922 10 00	- Baths, shower-baths and wash-basins
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:

	- Sacks and bags (including cones):
3923 21 00	-- Of polymers of ethylene
3923 29	-- Of other:
3923 29 10	--- Of polyvinyl chloride
3923 30	- Carboys, bottles, flasks and similar articles:
3923 30 10	-- Of a capacity not exceeding two litres
3923 90	- Other:
3923 90 90	-- Other
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:
3924 90	- Other:
3924 90 90	---- Other
3926	Other articles of plastics and articles of other materials of heading Nos 3901 to 3914:
3926 90	- Other:
	-- Other:
	--- Other:
3926 90 99	---- Other
4418	Builder'joinery and carpentry of wood, including cellular wood panls, assembled parquet panels, shingles and shakes:
4418 10	- Windows, French-windows and their frames:
4418 10 50	-- Coniferous
4418 20	- Doors and their frames and thresholds:
4418 20 50	-- Coniferous
4418 20 80	-- Other
4418 90	- Other:
4418 90 10	-- Glue-laminated timber
4418 90 90	-- Other
4421	Other articles of wood:
4421 90	- Other:
4421 90 99	--- Other
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:
	- Tiles, flagstones, bricks and similar articles:
	- Others articles:
6810 99 00	-- Other
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:
6904 10 00	- Building bricks
6904 90 00	- Other

6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:
6905 10 00	- Roofing tiles
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel:
	- - Other:
	- - - Precision tubes, with a wall thickness:
7306 30 29	- - - - Exceeding 2 mm
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:
	- For liquids:
	- - Other, of a capacity:
7309 00 59	- - - Not exceeding 100 000 litres
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:
	- Threaded articles:
7318 15	- - Other screws and bolts, whether or not with their nuts or washers:
	- - - Other:
	- - - - With heads
7318 15 90	- - - - - Other
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:
	- Other:
7323 99	- - Other:
	- - - Other:
7323 99 99	- - - - Other
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545:
	- Electric space heating apparatus and electric soil heating apparatus:
8516 29	- - Other:
	- - - Other:
8516 29 99	- - - - Other
9401	Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:
	- Other seats, with wooden frames:

9401 69 00	- - Other
	- Other seats, with metal frames:
9401 79 00	- - Upholstered
9403	Other furniture and parts thereof:
9403 10	- Metal furniture of a kind used in offices:
	- - Other:
	- - - Not exceeding 80 cm in height:
9403 10 59	- - - - Other
	- - - Exceeding 80 cm in height:
9403 10 91	- - - - Cupboards with doors, shutters or flaps
9403 10 99	- - - - Other
9403 30	- Wooden furniture of a kind used in offices:
	- - Not exceeding 80 cm in height:
9403 30 11	- - - Desks
	- - Exceeding 80 cm in height:
9403 30 91	- - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets
9403 30 99	- - - Other
9403 40	- Wooden furniture of a kind used in the kitchen:
9403 40 10	- - Fitted kitchen units
9403 40 90	- - Other
9403 50 00	- Wooden furniture of a kind used in the bedroom
9403 60	- Other wooden furniture:
9403 60 10	- - Wooden furniture of a kind used in the dining room and the living room
9403 60 90	- - Other wooden furniture
9403 70	- Furniture of plastics:
9403 70 90	- - Other

ANNEX IV

PROTECTION OF INTELLECTUAL PROPERTY

(referred to in paragraph 1 of Article 28)

The Contracting Parties agree to comply with the substantive standards of the multilateral agreements.

The multilateral Agreements mentioned in paragraph 1 of Article 28 are the following:

1. Paris Convention of 20 March 1883 for the Protection of Industrial Property (Stockholm Act, 1967 as amended in 1979);
2. Bern Convention of 9 September 1886 for the Protection of Literary and Artistic Works (Paris Act, 1971);
3. International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome Convention);
4. Madrid Agreement concerning the International Registration of Marks (Stockholm Act, 1967 as amended 1979);
5. Budapest Treaty of the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, as amended in 1980);
6. Patent Co-operation Treaty (Washington 1970, amended in 1979 and modified in 1984);
7. Convention establishing the World Intellectual Property Organisation (Stockholm Act, 1967 as amended 1979);
8. Convention for the Protection of Producers of Phonograms Against Unauthorized Duplication of Their Phonograms (Geneva 1971).

PROTOCOL A

(referred to in Article 10, Paragraph 2)

TRADE OF AGRICULTURAL PRODUCTS AND EXCHANGE OF CONCESSIONS BETWEEN THE CONTRACTING PARTIES

Article 1

This Protocol shall apply to the products specified in Chapter II of the Agreement.

Article 2

The Contracting Parties will exchange agricultural products, originating from the Contracting Parties, reciprocally without custom duties, for the products listed in Annex 1 of this Protocol, and in compliance with the provisions of Protocol B on Rules of Origin with the entry into force of this Agreement.

Article 3

The Contracting Parties will exchange agricultural products originating from the Contracting Parties, unilaterally without custom duties, for the products originating from the Republic of Albania listed in Annex 2 of this Protocol, and for products originating from Kosovo listed in Annex 3 of this Protocol, in compliance with the provisions of Protocol B on Rules of Origin with the entry into force of this Agreement.

The Contracting Parties will grant concessions for the agricultural products originating from the Contracting Parties, listed in Annex 4 within the levels determined in this Annex. Customs duties on imports, applicable in the Contracting Parties, listed in Annex 4 to this Protocol shall be abolished within the limits of tariff quotas, specified in this Annex, to the level set out in this Annex from the entry into force of this Agreement.

All products not included in Annexes 1, 2, 3 and 4 will be imported in the Contracting Parties by applying the Most Favoured Nation duty.

Article 4

1. Basic duties, agreed under this Protocol and the Annexes to it are the Most Favored Nation duty rates applied at the time of actual importation. Customs duties referred to in this Protocol include *ad valorem* and specific customs duties.

2. If, after entry into force of this Agreement, any tariff reductions are applied on an erga omnes basis, such reduced duties shall replace the basic duties referred to in paragraph 1 as from the date when such reductions are applied.

Article 5

For products specified in the Annexes to this Protocol the Contracting Parties shall inform each other about any intention to increase the Most Favoured Nation duty rates in due time.

Protocol A Annex 1

Code CN	Description
0101	Live horses, asses, mules and hinnies:
0101 10	- Pure-bred breeding animals:
0101 10 10	- - Horses
0101 10 90	- - Others
0101 90	- Other:
	- - Horses:
0101 90 11	- - - For slaughter
0101 90 19	- - - Other
0101 90 30	- - Asses
0101 90 90	- - Mules and hinnies
0102	Live bovine animals:
0102 10	- Pure-bred breeding animals
0104	Live sheep and goats:
0104 10	- Sheep:
0104 10 10	- - Pure-bred breeding animals
0104 20	- Goats:
0104 20 10	- - Pure-bred breeding animals
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:
	- Weighing not more than 185 g:
0105 11	- - Fowls of the species Gallus domesticus:
	- - - Grandparent and parent female chicks:
0105 11 11	- - - - Laying stocks
	- - - Other:
0105 11 91	- - - - Laying stocks
0105 19	- - Other:
0105 19 20	- - - Geese
0105 19 90	- - - Ducks and guinea fowls
	- Other:
0105 99	- - Other:
0106	Other live animals:
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:
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:

0406	Cheese and curd:
0406 90	- Other cheese:
	- - Other:
0406 90 29	- - - Kackavall
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
	- Of poultry:
	- - For hatching
0407 00 30	- - Other
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:
0409 00 00	Natural honey
0410 00 00	Edible products of animal origin, not elsewhere specified or included
Chapter 05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
Except:	
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of fethers:
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212:
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:
0701	Potatoes, fresh or chilled:
0702 00 00	Tomatoes, fresh or chilled:
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 10	- Onions and shallots:
	- - Onions:
0703 10 19	- - - Other

0704	Cabbages, cauliflowrs, kohlrabi, kale and similar edible brassicas, te fresketa apo te ftohta
0704 90	- Other:
0704 90 10	- - White and red cabbages, fresh or chilled
0707 00	Cucumber and gherkins, fresh or chilled
0709	Other vegetables, fresh or chilled:
0709 60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:
0709 60 10	- - Sweet peppers
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:
0713 10	- Peas (<i>Pisum sativum</i>):
0713 10 10	- - For sowing
0713 33	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):
0713 33 10	- - - For sowing
0713 40 00	- Lentils
0713 90	- Other:
0713 90 10	- - For sowing
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:
0802	Other nuts, fresh or dried, whether or not shelled or peeled:
0802 32 00	- - Unshelled
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)
0807	Melons (including watermelons) and papaws (papayas), fresh:
	- Melons (including watermelons):
0807 11 00	Watermelons
0807 19 00	- - Other (melons)
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whwter or not containing added sugar or other sweetening matter:
0811 10	- Strawberries
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
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:
	- Pepper:
0904 11 00	- - Neither crushed nor ground:
0904 12 00	- - Crushed or ground
0905 00 00	Vanilla
0907 00 00	Cloves (whole fruit, cloves and stems)

0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:
1001	Wheat and meslin:
1002 00 00	Rye
1003 00	Barley:
1003 00 10	- Seed
1004 00 00	Oats
1005	Maize (corn):
1006	Rice:
1007 00	Grain sorghum:
1008	Buckwheat, millet and canary seed; other cereals:
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:
1106	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8:
1109 00 00	Wheat gluten, whether or not dried
1201 00	Soya beans, whether or not broken:
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:
1203 00 00	Copra
1204 00	Linseed, whether or not broken:
1205	Rape or colza seeds, whether or not broken:
1206 00	Sunflower seeds, whether or not broken:
1207	Other oil seeds and oleaginous fruits, whether or not broken:
1207 60	- Safflower seeds:
	- Other:
1207 99	- - Other:
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:
1209	Seeds, fruit and spores, of a kind used for sowing:
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:
1211 10 00	- Liquorice roots
1211 20 00	- Ginseng roots

1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:
1212 10	- Locust beans, including locust bean seeds:
1212 20 00	- Seaweeds and other algae
1212 30 00	- Apricot, peach or plum stones and kernels
	- Other:
1212 99	- - Other:
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	- Vegetable saps and extracts:
1302 11 00	- - Opium
1302 12 00	- - Of liquorice
1302 13 00	- - Of hops
1302 14 00	- - Of pyrethrum or of the roots of plants containing rotenone
1302 19	- - Other:
1302 19 30	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations
	- - - Other:
1302 19 91	- - - - Medicinal
1302 20	- Pectic substances, pectinates and pectates: - Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 31 00	- - Agar-agar
1302 32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 10	- - - Of locust beans or locust bean seeds
Chapter 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
1502 00	Fats of bovine animals, sheep or goats, other than those of heading No 1503:

1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:
1505 00	Wool grease and fatty substances derived therefrom (including lanolin):
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
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:
1508 10	- Crude oil:
1508 10 90	- - Other
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:
	- Sunflower-seed or safflower oil and fractions thereof:
1512 11	- - Crude oil:
	- - - Other:
1512 11 91	- - - - Sunflower-seed oil
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 elaidinized, 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 or 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
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes

1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	- Degras
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
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:
	- Lactose and lactose syrup:
1702 11 00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19 00	- - Other
1702 20	- Maple sugar and maple syrup:
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:
1702 50 00	- Chemically pure fructose
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose:
1703	Molasses resulting from the extraction or refining of sugar:
Chapter 18	COCOA AND COCOA PREPARATIONS
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 deffated basis, not elsewhere specified or included:
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, 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

2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	- Other:
2001 90 50	- - Mushrooms
2001 90 96	- - Other
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:
2005 10 00	- Homogenized vegetables
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:
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:
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 20 00	- Tomato ketchup and other tomato sauces
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
2105 00	Ice cream and other edible ice, whether or not containing cocoa:
2106	Food preparations not elsewhere specified or included:
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:
2204 21	- - In containers holding 2 litres or less:
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:

2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:
2208 20	- Spirits obtained by distilling grape wine or grape marc:
	- - In containers holding 2 l or less:
2208 20 29	- - - Other
	- - In containers holding more than 2 l:
	- - - Other:
2208 20 89	- - - - Other
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves
2302	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:
2304 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil :
2305 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305:
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:

Protocol A Annex 2

List of agricultural products that are originating in Albania and imported to Kosovo, on which customs duties and quantitative restrictions are abolished

Code CN	Description
0104	Live sheep and goats:
0204	Meat of sheep or goats, fresh, chilled or frozen:
Chapter 03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
Except:	
0301 91 10	- - - Trout of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>
0301 93 00	- - Carp
0302 11 10	- - - Trout of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>
0302 69 11	- - - - Carp
0303 21 10	- - - Trout of the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>
0303 79 11	- - - - Carp
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	- - - 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>
0401	Milk and cream concentrated not containing added sugar or other sweetening matter:
0406	Cheese and curd:
0406 90	- Other cheese:
	- - Other:
	- - - Other:
0406 90 50	- - - - Sheep's or buffalo milk cheese, in containers containing brine, or in sheep or goatskin bottles)excl. feta)
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 90 00	- Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:
0704 10 00	- Cauliflowers and headed broccoli, fresh or chilled
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:
0706 10 00	- Fresh or chilled carrots and turnips
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:
0708 20 00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :

0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 20	- Olives
0711 20 90	- - Others
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :
0713 31 00	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:
0804 10 00	- Dates, fresh or dried
0804 20	- Figs:
0804 20 90	- - Dried
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	- Other:
2001 90 65	- - Olives
2309	Preparations of a kind used in animal feeding:
2309 90	- Other:
	- - Other:
	- - - Other:
	- - - - Other:
2309 90 97	- - - - - Other

Protocol A Annex 3

Code CN	Description
0301 0301 91	Live fish: - Other live fish: - - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):
0302 0302 11	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304: - Salmonidae, excluding livers and roes: - - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):
0709 0709 51 00	Other vegetables, fresh or chilled: - Mushrooms and truffles: - - Mushrooms of the genus <i>Agaricus</i>
0709 59 90	- - - Other: - - - - Other
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0806 0806 10 0806 10 10	Grapes, fresh or dried: - Fresh: - - Table grapes
1107 110710	Malt, whether or not roasted: - Not roasted: - - Of wheat:
1107 10 91	- - Other: - - - In the form of flour

Protocol A Annex 4

Code CN	Description	Quantity
2203 00	Beer made from malt	500 tonnes

PROTOCOL B

concerning the definition of the concept of “originating products” and methods of administrative co-operation

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TITLE I
GENERAL PROVISIONS

Article 1
Definitions

For the purposes of this Protocol:

- a) “Manufacture” means any kind of working or processing including assembly or specific operations;
- b) “Material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c) “Product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d) “Goods” means both materials and products;
- e) “Customs value” means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- f) “Ex-works price” means the price paid for the product ex works to the manufacturer in the Contracting Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- g) “Value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party;
- h) “Value of originating materials” means the value of such materials as defined in (g) applied *mutatis mutandis*;
- i) “Value added” shall be taken to be the ex works price minus the customs value of each of the materials incorporated which originate in the other Contracting Party or, where the customs value is not known or can not be ascertained, the first ascertainable price paid for the materials in the Contracting Party;
- j) “Chapters” and “headings” mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as “the Harmonized System” or “HS”;
- k) “Classified” refers to the classification of a product or material under a particular heading;
- l) “Consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their

shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- m) "Territories" includes territorial waters;
- n) "Euro" means the single currency of the European Monetary Union.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2 General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Contracting Party:

- a) Products wholly obtained in that Contracting Party within the meaning of Article 4;
- b) Products obtained in that Contracting Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Contracting Party within the meaning of Article 5.

Article 3 Bilateral cumulation of origin

Materials originating in a Contracting Party shall be considered as materials originating in the other Contracting Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1) of this Protocol.

Article 4 Wholly obtained products

1. The following shall be considered as wholly obtained in a Contracting Party:
 - 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 the territorial waters of a Contracting Party by its vessels;
 - g) Products made aboard its factory ships exclusively from products referred to in (f);
 - h) Used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - i) Waste and scrap resulting from manufacturing operations conducted there;
 - j) Products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
 - k) Goods produced there exclusively from the 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:

- a) Which are registered or recorded in a Contracting Party;
- b) Which sail under the flag of that Contracting Party;
- c) Which are owned to an extent of at least 50 per cent by nationals of that Contracting Party, or by a company with its head office in one of the Contracting Parties, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of that Contracting Party and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that Contracting Party or to public bodies or nationals of that Contracting Party;
- d) Of which the master and officers are nationals of that Contracting Party; and
- e) Of which at least 75 per cent of the crew are nationals of that Contracting Party.

Article 5 Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled. The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

- a) Their total value does not exceed 10 per cent of the ex-works price of the product;
- b) Any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

Article 6 Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- a) Preserving operations to ensure that the products remain in good condition during transport and storage;
- b) Breaking-up and assembly of packages;
- c) Washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d) Ironing or pressing of textiles;
- e) Simple painting and polishing operations;
- f) Husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- g) Operations to colour sugar or form sugar lumps;
- h) Peeling, stoning and shelling, of fruits, nuts and vegetables;
- i) Sharpening, simple grinding or simple cutting;
- j) Sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- k) Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l) Affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- m) Simple mixing of products, whether or not of different kinds;

-
- n) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - o) A combination of two or more operations specified in (a) to (n);
 - p) Slaughter of animals.

2. All operations carried out in the Contracting Parties 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 7 Unit of qualification

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

It follows that:

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

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

Article 8 Accessories, spare parts and tools

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

Article 9 Sets

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

Article 10
Neutral elements

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

- a) Energy and fuel;
- b) Plant and equipment;
- c) Machines and tools;
- d) Goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11
Principle of territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Contracting Parties.

2. Except as provided for in Article 3, where originating goods exported from one of the Contracting Parties to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

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

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

- a) The said materials are wholly obtained in one of the Contracting Parties or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
- b) It can be demonstrated to the satisfaction of the customs authorities that:
 - i) The reimported goods have been obtained by working or processing the exported materials; and

-
- ii) The total added value acquired outside the Contracting Parties by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

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

5. For the purposes of applying the provisions of paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the Contracting Parties, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfill the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

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

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

Article 12 Direct transport

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

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

- a) A single transport document covering the passage from the exporting country through the country of transit; or
- b) A certificate issued by the customs authorities of the country of transit:
 - (i) Giving an exact description of the products;

-
- (ii) Stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) Certifying the conditions under which the products remained in the transit country; or
- c) Failing these, any substantiating documents.

Article 13
Exhibitions

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

- a) An exporter has consigned these products from a Contracting Party 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 a Contracting Party;
- c) The products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- d) The products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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.

TITLE IV

DRAWBACK OR EXEMPTION

Article 14

Prohibition of drawback of, or exemption from, customs duties

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

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

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

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 7 (2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

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

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

- a) A 5 per cent rate of custom charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as in force in Kosovo or Albania;
- b) A 10 per cent rate of custom charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as in force in Kosovo or Albania.

7. The provisions of this Article shall apply from 1 January 2003 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 15 General requirements

1. Products originating in a Contracting Party shall, on importation into the other Contracting Party benefit from the Agreement upon submission of either:

- a) A movement certificate EUR.1, a specimen of which appears in Annex III; or

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- b) In the cases specified in Article 21(1), a declaration, subsequently referred to as the “invoice declaration”, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

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

Article 16

Procedure for the issue of a movement certificate EUR.1

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

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

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Contracting Party if the products concerned can be considered as products originating in a Contracting Party and fulfill the other requirements of this Protocol.

5. The customs authorities issuing movement certificate EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

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

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

Article 17
Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 16(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - a) It was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - b) It is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

EN “ISSUED RETROSPECTIVELY”
SR “NAKNADNO IZDATO” or “НАКНАДНО ИЗДАТО”
AL “LËSHUAR APOSTERIORI”
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

Article 18
Issue of a duplicate movement certificate EUR.1

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

EN “DUPLICATE”
SR “DUPLIKAT” or “ДУПЛИКАТ”
AL “DUBLIKATË”
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 19
Issue of movement certificates EUR.1 on the basis of
a proof of origin issued or made out previously

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

Article 20
Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called “accounting segregation” method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as “originating” is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 21
Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 15(1)(b) may be made out:
 - a) By an approved exporter within the meaning of Article 22, or
 - b) By any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Contracting Party and fulfill the other requirements of this Protocol.

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

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

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

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

Article 22 Approved exporter

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

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

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

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

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfills the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

Article 23
Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24
Submission of proof of origin

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

Article 25
Importation by instalments

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

Article 26
Exemptions from proof of origin

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

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

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

Article 27 Supporting documents

The documents referred to in Articles 16(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Contracting Party and fulfill the other requirements of this Protocol may consist inter alia of the following:

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

Article 28 Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16(3).

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

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16(2).

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

Article 29
Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30
Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Contracting Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Contracting Parties shall notify each other by 15 October of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any of the Contracting Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31 Mutual assistance

1. The customs authorities of the Contracting Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

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

Article 32 Verification of proofs of origin

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

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

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Contracting Party and fulfill the other requirements of this Protocol.

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

Article 33
Dispute settlement

1. Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 34
Penalties

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

Article 35
Free zones

1. The Contracting Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Contracting Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 36
Sub-Committee on customs and origin matters

1. A Sub-Committee on customs and origin matters shall be set up under the Joint Committee to assist it in carrying out its duties and to ensure a continuous information and consultation processed between experts.
2. It shall be composed of experts from both Contracting Parties responsible for questions related to customs and origin matters.

Article 37
Amendments to the Protocol

The Joint Committee may propose decisions to amend the provisions of this Protocol.

Article 38
Goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force or on the date of application of this Agreement are either in the transit or are in a Contracting Party in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing Contracting Party, within four months of that date, of the certificate EUR.1 issued retrospectively by the competent authorities of the exporting Contracting Party together with the documents showing that the goods have been transported directly.

ANNEX I TO PROTOCOL B
Introductory notes to the list in Annex II to Protocol B

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 5 of the Protocol.

Note 2:

2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 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 columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1 The provisions of Article 5 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Contracting Parties.

Example:

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

If this forging has been forged in a Contracting Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine, regardless of whether it was produced in the same factory or in another factory in a Contracting Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.3 Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “Manufacture from materials of any heading, including other materials of heading...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

4.1 The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.

4.2 The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203 and other vegetable fibres of headings 5301 to 5305.

4.3 The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4 The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1 Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2 However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- Silk,
- Wool,

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- Coarse animal hair,
 - Fine animal hair,
 - Horsehair,
 - Cotton,
 - Paper-making materials and paper,
 - Flax,
 - True hemp,
 - Jute and other textile bast fibres,
 - Sisal and other textile fibres of the genus Agave,
 - Coconut, abaca, ramie and other vegetable textile fibres,
 - Synthetic man-made filaments,
 - Artificial man-made filaments,
 - Current conducting filaments
 - Synthetic man-made staple fibres of polypropylene,
 - Synthetic man-made staple fibres of polyester,
 - Synthetic man-made staple fibres of polyamide,
 - Synthetic man-made staple fibres of polyacrylonitrile,
 - Synthetic man-made staple fibres of polyimide,
 - Synthetic man-made staple fibres of polytetrafluoroethylene,
 - Synthetic man-made staple fibres of poly(phenylene sulphide),
 - Synthetic man-made staple fibres of poly(vinyl chloride),
 - Other synthetic man-made staple fibres,
 - Artificial man-made staple fibres of viscose,
 - Other artificial man-made staple fibres,
 - Yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,

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- Yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
 - Products of heading 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
 - Other products of heading 5605.

Example:

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

Example:

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

Example:

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

Example:

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

5.3 In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, this tolerance is 20 per cent in respect of this yarn.

5.4 In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, this tolerance is 30 per cent 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 per cent of the ex-works price of the product.

6.2 Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7

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

- a) Vacuum distillation;
- b) Reinstallation by a very thorough fractionation process;
- c) Cracking;
- d) Reforming;
- e) Extraction by means of selective solvents;
- f) The process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- g) Polymerization;
- h) Alkylation;
- i) Isomerization.

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

-
- a) Vacuum distillation;
 - b) Redistillation by a very thorough fractionation process;
 - c) Cracking;
 - d) Reforming;
 - e) Extraction by means of selective solvents;
 - f) The process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - g) Polymerization;
 - h) Alkylation;
 - i) Isomerization;
 - j) In respect of heavy oils of heading ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - k) In respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - l) In respect of heavy oils of heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - m) In respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
 - n) In respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
 - o) In respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallization.

7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

ANNEX II TO PROTOCOL B

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

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- 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 used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere	Manufacture in which all the materials of Chapter 14 used are wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	specified or included		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel,	Manufacture from materials of any heading, except that of the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	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	product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	more by weight of starch, prepared or preserved by vinegar or acetic acid		
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except 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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and	Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	concentrates thereof		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by	Manufacture: - from materials of any heading,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 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 from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other		
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002,		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 %	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	except for:	of the ex-works price of the product	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽³⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽⁴⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and	
		- materials of heading 3404	
		However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	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 headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<p>- The following of this heading:</p> <p>-- Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>-- Naphthenic acids, their water-insoluble salts and their esters</p> <p>-- Sorbitol other than that of heading 2905</p>	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	<p>-- 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</p> <p>-- Ion exchangers</p> <p>-- Getters for vacuum tubes</p>		
	<p>-- Alkaline iron oxide for the purification of gas</p> <p>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</p> <p>-- Fusel oil and Dippel's oil</p> <p>-- Mixtures of salts having different anions</p> <p>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾	
	- Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	surface-worked		
	- Other:		
	-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 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 from materials of any heading, except 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 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113 provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	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 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork;	Manufacture from materials of	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	except for:	any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products	Manufacture from materials of any heading, except that of the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	of the printing industry; manuscripts, typescripts and plans; except for:	product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁷⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	- Incorporating rubber thread	Manufacture from single yarn ⁽⁷⁾	
	- Other	Manufacture from ⁽⁷⁾ :	
		- coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁷⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn ⁽⁷⁾	
	- Other	Manufacture from ⁽⁷⁾	
		- 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁷⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn ⁽⁷⁾	
	- Other	Manufacture from ⁽⁷⁾ :	
		- 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁷⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	yarn:		
	- Incorporating rubber thread	Manufacture from single yarn (⁷)	
	- Other	Manufacture from (⁷): - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (⁷): - 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	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn (⁷)	
	- Other	Manufacture from (⁷): - 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,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁷⁾ : - 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 ⁽⁷⁾	
	- Other	Manufacture from ⁽⁷⁾ : - 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from ⁽⁷⁾ :	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- natural fibres, or - chemical materials or textile pulp However:	
		- polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from ⁽⁷⁾ : - 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 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Manufacture from ⁽⁷⁾ : - 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 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁷⁾ : - 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 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	floor coverings:		
	- Of needleloom felt	Manufacture from (⁷): - natural fibres, or - chemical materials or textile pulp However:	
		- polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from (⁷): - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other	Manufacture from (⁷): - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn (⁷)	
	- Other	Manufacture from (⁷):	
		- 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,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
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 from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - in which 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	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		works price of the product	
5904	Linoleum, whether or note 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 ⁽⁷⁾	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from ⁽⁷⁾ :	
		- coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	- Knitted or crocheted fabrics	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ⁽⁷⁾ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽⁸⁾	
		-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid,	
		-- monofil of polytetrafluoroethylene ⁽⁸⁾ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁸⁾ ,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp	
	- Other	Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ⁽⁷⁾ ⁽⁹⁾	
	- Other	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽⁷⁾ ⁽⁹⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	- Other	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽⁹⁾ or	
		Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	- Fire-resistant equipment of fabric covered with foil of aluminised	Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	polyester	fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	- Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from yarn ⁽⁹⁾	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from ⁽⁷⁾ : - natural fibres, or - chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	-- Other	Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁷⁾ : - 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	Manufacture from ⁽⁷⁾ ⁽⁹⁾ : - natural fibres, or - chemical materials or textile pulp	
	- Other	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽⁹⁾	
6307	Other made-up articles,	Manufacture in which the value	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	including dress patterns	of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁹⁾	
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 ⁽⁹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of	Manufacture from materials of any heading, except that of the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	feathers or of down; artificial flowers; articles of human hair	product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in	Manufacture from unwrought	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	powder form	precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track	Manufacture from materials of	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	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	heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated	Manufacture from materials of any heading, except that of the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	copper)	product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill,	Manufacture: - from materials of any heading,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽¹²⁾	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: - from materials of any heading, except that of the product, and - 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 8402 and auxiliary plant for central heating	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	boilers		works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	pumps other than air conditioning machines of heading 8415	materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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: - from materials of any heading, except that of the product, and - 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
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	headings 8444 and 8445	exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - 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
8484	Gaskets and similar joints of metal sheeting combined with other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	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	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:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing	Manufacture in which the value of all the materials used does not	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	machines	exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	to 8521	price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting	Manufacture in which:	Manufacture in which the value of all the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	electrical circuits, or for making connections to or in electrical circuits	<ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	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 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - 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
8542	Electronic integrated circuits and microassemblies:		
	- Monolithic integrated circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than the Contracting Parties	
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-	Manufacture:	Manufacture in which

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	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	<ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	-- Not exceeding 50 cm ³	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cm ³	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear;	Manufacture from materials of	Manufacture in which

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	any heading, except that of the product	the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and	Manufacture: - from materials of any heading, except that of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	mountings therefor	<ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except 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, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except 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, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except 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, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture: - from materials of any heading,	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 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	Manufacture in which the value of all the materials used does not	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	thereof	exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		- the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
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	Manufacture from materials of	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	requisites; parts and accessories thereof; except for:	any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

List of footnotes

- (1) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific processes", see Introductory Note 7.2.
- (3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) 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 %.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (9) See Introductory Note 6.
- (10) 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
- (11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
- (12) This rule shall apply until 31.12.2005.

ANNEX III TO PROTOCOL B

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

Printing Instructions

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

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

SUBMIT the following supporting documents ¹ :

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV TO PROTOCOL B
Invoice declaration

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

Albanian version:

Eksportuesi i produkteve të përfshira në këtë dokument (autorizimi doganor Nr.....⁽¹⁾) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjinë preferenciale⁽²⁾.

English version:

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

Serbian Version:

Извозник производа обухваћених овом исправом (царинско овлашћење бр.....⁽¹⁾) изјављује да су, осим ако је то другачије изричито наведено, ови производи⁽²⁾ преференцијалног порекла.

or

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br.....⁽¹⁾) izjavljuje da su, osim ako je drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porekla.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter;
in addition the name of the person
signing the declaration has to be
indicated in clear script)

-
- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR. 1 No. A 000 000		
	See notes overside before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between and (Insert appropriate countries, group of countries or territories).		
	4. Country, group of countries or territory in which the products are considered as originated	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; descriptions of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Stamp Export document ⁽²⁾ Form No. Customs Office Issuing country or territory Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate Place and date (Signature)		

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

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

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the Customs Office indicated <input type="checkbox"/> and that the information contained therein is accurate</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity <input type="checkbox"/> and accuracy (see remarks appended)</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>⁽¹⁾Insert X in the appropriate box</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

1. Exporter (name, full address, country)	EUR. 1 No. A 000 000	
	See notes overside before completing this form	
3. Consignee (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> <small>(Insert appropriate countries, group of countries or territories).</small>	
	4. Country, group of countries or territory in which the products are considered as originated	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages (*) ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)