



**Laidiens: 28.12.2002., Nr. 189**

FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF BULGARIA

**PREAMBLE**

The Republic of Latvia and the Republic of Bulgaria (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 Europe Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part, and the Europe Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part,

Resolved to this end 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),

Convinced that this Agreement will create a new climate for their economic relations and, in particular, for the development of trade, investments and economic and technical co-operation,

Firmly decided that this Agreement will promote the intensification of mutually beneficial trade between them and will contribute 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 Agreement establishing the WTO,

Recalling their firm commitment to the Final Act of the Conference on Security and Co-operation in Europe, the Paris Charter, and, in particular, the principles contained in the final document of the Bonn Conference on Economic Co-operation in Europe,

Have agreed as follows:

**Article 1**

**Objectives**

1. The Contracting Parties shall establish a free trade area in accordance with the provisions of the present Agreement in conformity with those of the GATT 1994, in particular Article XXIV of the GATT 1994, and the Agreement establishing the WTO.

2. The objectives of the present Agreement are:

(a) to promote through the expansion of mutual trade the harmonious development of economic relations between the Contracting Parties and thus to foster the advance of economic activity in the Contracting Parties, the improvement of living and employment conditions and increased productivity and financial stability.

(b) to ensure fair conditions of competition in the trade between the Contracting Parties,

(c) to contribute in this way, by removal of barriers to trade, to the harmonious development and expansion of the world trade,

(d) to enhance the co-operation between the Contracting Parties.

## **Chapter I**

### **Industrial Products**

#### **Article 2**

##### **Scope**

1. The provisions of this Chapter shall apply to the industrial products originating in one of the Contracting Parties.

2. For the purpose of this Agreement the term “industrial products” means products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, with the exception of the products listed in Annex I to this Agreement.

#### **Article 3**

##### **Customs duties on imports**

1. Customs duties on imports applied in the Republic of Bulgaria to products originating in the Republic of Latvia shall be abolished on the date of entry into force of this Agreement.

2. Customs duties on imports applied in the Republic of Latvia to products originating in the Republic of Bulgaria shall be abolished on the date of entry into force of this Agreement.

3. No new customs duties on imports shall be introduced in the trade between the Contracting Parties from the date of entry into force of this Agreement.

#### **Article 4**

##### **Charges having equivalent effect to import duties**

1. No new charges having an effect equivalent to customs duties on imports shall be introduced in the trade between the Contracting Parties from the date of entry into force of this Agreement.

2. All charges having an effect equivalent to customs duties on imports shall be abolished on the date of entry into force of this Agreement.

#### **Article 5**

##### **Fiscal duties**

The provisions of Article 3 shall also be applied 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 an effect equivalent to customs duties on exports shall be introduced in the trade between the Contracting Parties from the date of entry into force of this Agreement.
2. All customs duties on exports and charges having an effect equivalent to customs duties on exports shall be abolished on the date of entry into force of this Agreement.

#### **Article 7**

### **Quantitative restrictions on exports and measures having equivalent effect**

1. No new quantitative restrictions on exports 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 and measures having equivalent effect on exports of products originating in the Contracting Parties shall be abolished on the date of entry into force of this Agreement.

#### **Article 8**

### **Quantitative restrictions on imports and measures having equivalent effect**

1. No new quantitative restrictions on 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 and measures having equivalent effect on imports of products originating in the Contracting Parties shall be abolished on the date of entry into force of this Agreement.

#### **Article 9**

### **Technical barriers to trade**

1. The rights and obligations of the Contracting Parties related to standards or technical regulations and the respective measures shall be stipulated as governed by the Agreement on Technical Barriers to Trade of the WTO.
2. The Contracting Parties shall cooperate and exchange information in the field of standardization, metrology, conformity assessment and accreditation, with the aim of reducing technical barriers to trade.

## **Chapter II**

### **Agricultural products**

#### **Article 10**

##### **Scope**

1. The provisions of this Chapter shall apply to agricultural products originating in one of the Contracting Parties.
2. For the purpose of this Agreement the term “agricultural products” means 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.

#### **Article 11**

### **Exchange of concessions**

1. The Contracting Parties grant each other the concessions, specified in Protocol 1 in accordance with the provisions of this Chapter and those laid down in this Protocol.
2. The Contracting Parties declare their readiness to foster, in so far as their agricultural policies allow, the harmonious development of trade in agricultural products and to discuss this issue periodically within the Joint Committee.

Taking account of:

- 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 results of the multilateral trade negotiations under the GATT and of the WTO,

the Contracting Parties shall examine within the framework of the Joint Committee the possibilities of granting each other further concessions.

## **Article 12**

### **Concessions and agricultural policies**

1. Without prejudice to the concessions granted under Protocol 1 to this Agreement, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Contracting Parties or taking of any measures under such policies, including the implementation of the respective provisions of the Agreement on Agriculture within the framework of the WTO and the Agreement establishing the WTO.
2. The Contracting Parties shall notify each other through the Joint Committee of 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. Prompt consultations shall be held, upon request of any Contracting Party, to examine the situation.

## **Article 13**

### **Specific safeguards**

Notwithstanding other provisions of this Agreement and, in particular, Article 26 (General safeguards), if, given the particular sensitivity of the agricultural products, imports of products originating in a Contracting Party, which are subject to concessions granted under this Agreement, cause serious disturbance to the markets of the other Contracting Party, the Contracting Party concerned shall immediately enter into consultations to find an appropriate solution. Pending such solution, the Contracting Party concerned may take the measures it deems necessary.

## **Article 14**

### **Veterinary, sanitary and phytosanitary measures**

1. The Contracting Parties shall apply their regulations in veterinary, sanitary and phytosanitary matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.
2. The veterinary and sanitary measures and the work of the veterinary services will be in accordance with international conventions in this field.
3. The phytosanitary measures and the work of the plant protection service will be in accordance with international conventions in this field.

## **Chapter III**

### **General Provisions**

#### **Article 15**

##### **Rules of origin and co-operation in customs administration**

1. Protocol 2 to 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 2 and Articles 3 (Customs duties on imports) to 8 (Quantitative restrictions on imports and measures having equivalent effect), 12 (Concessions and agricultural policies), 16 (Internal taxation) and 27 (Structural adjustment) of the Agreement are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, as well as to achieve mutually satisfactory for both Contracting Parties solutions to any difficulties arising from the operation of those provisions.
3. The mutual assistance between administrative authorities in customs matters shall take place in accordance with the provisions of Protocol 3 to this Agreement.

#### **Article 16**

##### **Internal taxation**

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

#### **Article 17**

##### **General exceptions**

This Agreement shall not preclude prohibitions or restrictions on the imports, exports or goods in transit justified on grounds of public morality, public order or public security; the protection of health and life of humans, animals and plants; the protection of environment; the protection of national treasures possessing artistic, historic or archaeological value; the protection of the intellectual property or the 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 the trade between the Contracting Parties.

#### **Article 18**

##### **Security exceptions**

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

1. to prevent the disclosure of information contrary to its essential security interests;
2. for the protection of its essential security interests or for the implementation of international obligations or international policies:

- (a) 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
- (b) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
- (c) taken in time of war or other serious international tension, constituting threat of war.

## **Article 19**

### **State monopolies**

1. The Contracting Parties shall adjust progressively any State monopoly of a commercial character so as to ensure that by the end of the year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Contracting Parties. The Joint Committee shall be informed about the measures adopted to implement this objective.
2. The provisions of this Article shall apply to any body through which the competent authorities of the Contracting Parties, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the Contracting Parties. These provisions shall likewise apply to monopolies delegated by a Contracting Party to other bodies.

## **Article 20**

### **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 to this Agreement, where the creditor resides, shall be free from any restrictions.
2. The Contracting Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or 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 of the Agreement of the International Monetary Fund.

## **Article 21**

### **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 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

provisions of paragraph 1 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 national market organization.

4. If a Contracting Party considers that a given practice is incompatible with paragraphs 1, 2 and 3 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 (Procedure for the application of safeguard measures).

## **Article 22**

### **State Aid**

1. Any aid granted by a State being a Contracting Party to this Agreement or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring 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 referred to in Chapter II.

3. The criteria on the basis of which the practices contrary to paragraph 1 shall be assessed, as well as the rules for their implementation, have to be compatible with the respective criteria applied within the European Union and the implementing rules agreed between each of the Contracting Parties and the European Union.

4. The Contracting Parties shall ensure transparency in the area of state aid measures, 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 state aid.

5. If a Contracting Party considers that a particular practice:

— is incompatible with the terms of paragraph 1, or

— causes or threatens to cause serious prejudice to the interest of that Contracting Party or material injury to its domestic industry,

it may take appropriate measures under the conditions of and in accordance with the provisions laid down in Article 30 (Procedure for the application of safeguard measures). Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the GATT 1994 and by the Agreement establishing the WTO and any other relevant instruments negotiated under the auspices of the WTO which are applicable between the Contracting Parties.

## **Article 23**

### **Public procurement**

1. The Contracting Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement. The Contracting 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 and shall grant suppliers of the other Contracting Party access to contract award procedures on their respective public procurement markets not less favourable than that accorded to companies of any third country.

3. The Contracting Parties to this Agreement shall endeavour to accede to the WTO Agreement on Government Procurement.

## Article 24

### Protection of intellectual property

1. The Contracting Parties confirm their will to respect the obligations arising from the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights, constituting Annex Ic to the Marrakesh Agreement establishing the WTO, as well as other conventions on intellectual property protection, which are signed by both Contracting Parties, and listed in Annex II to this Agreement.
2. For the purpose of this Agreement the term “intellectual property” refers to all categories of intellectual property such as: copyright and related rights, trademarks, geographical indications including appellations of origin, industrial designs and models, patents, lay-out designs of integrated circuits and undisclosed information including trade secrets.
3. In fulfilment 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 nationals of the state of the other Contracting Party treatment less favourable than that accorded to nationals of any third state.
4. The Contracting Parties shall co-operate in matters of intellectual property. Upon request of a Contracting Party, they shall hold consultations of experts on these matters, in particular with respect to activities, relating to the existing or to future international conventions on the harmonization, administration and vindication of intellectual property rights, and on activities in international organizations, such as the WTO, World Intellectual Property Organization, as well as concerning the relations of the Contracting Parties with third countries with respect to the intellectual property matters.
5. The implementation of this article shall be regularly assessed by the Contracting Parties. Upon difficulties in trade in relation to the rights of intellectual property, any of the Contracting Parties may request urgent consultations for finding mutually acceptable solution.

## Article 25

### Dumping

If a Contracting Party to this Agreement finds that dumping within the meaning of Article VI of the GATT 1994 is taking place in the trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the GATT 1994 and the Agreement on Implementation of Article VI of the GATT 1994, and in accordance with the procedure laid down in Article 30 (Procedure for the application of safeguard measures).

## Article 26

### General safeguards

Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to the domestic producers of like or directly competitive products in the territory of the importing Contracting Party, or
- (b) serious disturbances in any related sector of the economy or difficulties which could cause 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 30 (Procedure for the application of safeguard measures).

## Article 27

### Structural adjustment

1. Exceptional measures of a limited duration which derogate from the provisions of Article 4 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 contain an element of preference for products originating in the other Contracting Party. The total value of imports of the products subject to these measures may not exceed 15% of the total imports of industrial products from the other Contracting Party as defined in Article 2 during the last year for which statistics are available.
4. These measures shall be applied for a period not exceeding three consecutive years.
5. No such measures shall be introduced in respect of a product if more than three years have elapsed since the entry into force of this Agreement.
6. The Contracting Party concerned shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the other Contracting Party, consultations shall be held within the Joint Committee on such measures and the sectors to which they apply before their introduction. When taking such measures the Contracting 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 one year after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

#### **Article 28**

##### **Re-export and serious shortage**

1. Where compliance with the provisions of Articles 6 (Customs duties on exports and charges having equivalent effect) and 7 (Quantitative restrictions on exports and measures having equivalent effect) leads to:
  - (a) re-export towards a third country 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 above referred give rise or are likely to give rise, to major difficulties for the exporting Contracting Party, that Contracting Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30 (Procedure for the application of safeguard measures) .
2. Measures taken as a result of the situation referred to in paragraph 1 shall be eliminated when the conditions no longer justify their maintenance and in the case of the situation referred to in paragraph 1(b) shall be applied in a non-discriminatory manner.

#### **Article 29**

##### **Fulfilment of obligations**

1. The Contracting Parties shall take all necessary measures required to fulfil their obligations under the Agreement. They shall ensure to it that the objectives set out in the Agreement are achieved.
2. If a Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under this Agreement the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the proced...

down in Article 30 (Procedure for the application of safeguard measures) .

### **Article 30**

#### **Procedure for the application of safeguard measures**

1. Before initiating the procedure for application of safeguard measures set out in the following paragraphs of the present Article, the Contracting Parties shall endeavour to solve any differences between them through direct consultations.
2. If a Contracting Party subjects the imports of products liable to give rise to the situation referred to in Article 26 (General safeguards) 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 Contracting Party thereof and supply all relevant information. Consultations between the Contracting Parties shall take place without delay but not later than 30 days after requesting such consultations in the Joint Committee with a view to finding a mutually acceptable solution.
4. (a) As regards Articles 25 (Dumping), 26 (General safeguards) and 28 (Re-export and serious shortage) the Joint Committee shall examine the case or 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 29 (Fulfilment of obligations), 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 Contracting Party,  
(c) As regards Article 21 (Rules of competition concerning undertakings) and 22 (State aid), 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, of the matter being referred to it, the Contracting Party concerned may adopt the 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 in order to rectify 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 such measures that will least disturb the functioning of this Agreement.
6. The safeguard measures taken shall be the object of periodic consultations in the Joint Committee with a view to their relaxation as soon as possible 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 25 (Dumping), 26 (General safeguards) and 28 (Re-export and serious shortage), 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 31**

#### **Balance of payments difficulties**

1. The Contracting Parties shall endeavour 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 IMF Agreement, 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 Contracting Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

### **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 arrangements for frontier trade to such an extent that these do not negatively affect the trade regime of the Contracting Parties and in particular the provisions concerning the rules of origin provided for in this Agreement.
2. Upon request, consultations between the Contracting Parties shall take place within the Joint Committee, in order the Contracting Parties to inform each other about any agreement establishing such customs union or free trade area.

### **Chapter IV**

#### **Institutional and final provisions**

### **Article 33**

#### **The Joint Committee**

1. A Joint Committee is hereby established in which each Contracting Party shall be represented.
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, at the request of any Contracting Party, shall hold consultations within the Joint Committee. The Joint 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 34 (Procedures of the Joint Committee), take decisions in the cases provided for in this Agreement. On other matters the Committee may make recommendations.

### **Article 34**

#### **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. Each Contracting Party may request a meeting to be held.
2. The Joint Committee shall act by common agreement.

3. If a representative in the Joint Committee of a Contracting Party to this Agreement has accepted a decision subject to the fulfilment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the first day of the second month following the receipt of a written notification as to the fulfilment by that Contracting Party of such requirements.
4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his term of office.
5. The Joint Committee may decide to set up such subcommittees and working groups as it considers necessary to assist it in accomplishing its tasks.

### **Article 35**

#### **Evolutionary clause**

Where a Contracting Party considers that it would be useful in the interests 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 Contracting Party. The Contracting Parties may instruct the Joint Committee to examine such a request and, where appropriate, to make recommendations, particularly with a view to opening negotiations.

### **Article 36**

#### **Amendments, Annexes and Protocols**

1. Amendments to this Agreement other than those decided upon in accordance with paragraph 3 of Article 34 and which are approved by the Joint Committee shall enter into force on the first day of the second month following the receipt of the latter diplomatic note confirming that the internal legal requirements of each Contracting Party for their entry into force have been fulfilled.
2. Annexes and Protocols to this Agreement are an integral part of it.
3. The Joint Committee may decide to amend the Annexes and Protocols, taking into account the procedure mentioned in paragraph 3 of Article 34.

### **Article 37**

#### **Validity and denunciation**

1. This Agreement is concluded for an unlimited period of time.
2. Each Contracting Party to this Agreement may denounce this Agreement by means of a written notification to the other Contracting Party. The termination shall take effect on the first day of the sixth month following the date on which the notification was received by the other Contracting Party.
3. Both Contracting Parties agree that in the event of a Contracting Party to this Agreement becoming a member of the European Union, that Contracting Party will withdraw from this Agreement at the latest the day before membership takes effect, and without any compensation to the other Contracting Party.

### **Article 38**

#### **Entry into force**

1. This Agreement is subject to ratification.

2. This Agreement shall enter into force on the first day of the second month following the date on which the Contracting Parties have notified each other through diplomatic channels that their internal legal requirements for the entry into force of this Agreement have been fulfilled.

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

DONE at Riga this 16th day of October, 2002 in duplicate copies in the Latvian, Bulgarian and English languages, each of these texts being equally authentic. In case of divergences the English text shall prevail.

FOR THE REPUBLIC OF LATVIA: FOR THE REPUBLIC OF BULGARIA:

*Kaspars Gerhards Lachezar Petkov*

State Secretary Extraordinary and Plenipotentiary

Ministry of Economics Ambassador of the Republic

of Bulgaria in Poland

Annex I

(referred to in Articles 2 and 10 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

## PROTECTION OF INTELLECTUAL PROPERTY

(referred to in paragraph 1 of Article 24)

The multilateral Agreements mentioned in paragraph 1 of Article 24 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 1

(referred to in Article 11)

### EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF BULGARIA

#### Article 1

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

### Article 2

The Republic of Latvia shall grant concessions for the agricultural products originating in the Republic of Bulgaria listed in Annex I to the level set out in this Annex and in compliance with the provisions of Protocol 2 on Rules of Origin of this Agreement. Customs duties on imports, applicable in the Republic of Latvia to products originating in the Republic of Bulgaria, listed in Annex I to this Protocol shall be abolished or reduced within the limits of tariff quotas, specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.

### Article 3

The Republic of Bulgaria shall grant concessions for the agricultural products originating in the Republic of Latvia listed in Annex II to the level set out in this Annex and in compliance with the provisions of Protocol 2 on Rules of Origin of this Agreement. Customs duties on imports, applicable in the Republic of Bulgaria to products originating in the Republic of Latvia, listed in Annex II to this Protocol shall be abolished or reduced within the limits of tariff quotas, specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.

### Article 4

1. Basic duties, agreed under this Protocol and the Annexes to it are the Most Favoured 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.

## Annex I to Protocol 1

(referred to in Article 2 of Protocol 1)

### Exports of Bulgaria to Latvia

| CN code  | Description  | Rate of duty         | Tariff quota (t) |
|--|--|----------------------|------------------|
| 1  | 2  | 3                    | 4                |
| 0406 90 29<br>0406 90 50<br>0406 90 69<br>0406 90 99     | Cheese and curd:<br>--- Kashkaval<br>---- Cheese of sheep's milk or buffalo milk in containers containing brine, or sheep or goatskin bottles<br>----- Other<br>----- Other                              | 50% reduction of MFN | 500              |
| 0702 00 001<br>0702 00 006                               | Tomatoes, fresh or chilled:<br>- From 1 January to 14 May<br>- From 1 November to 31 December  | 50% reduction of MFN | 300              |
| 0707 00 051<br>0707 00 052<br>0707 00 055<br>0707 00 056 | Cucumbers and gherkins, fresh or chilled:<br>- Cucumbers:<br>-- From 1 January to end of February<br>-- From 1 March to 30 April<br>-- From 1 October to 31 October<br>-- From 1 November to 31 December | 50% reduction of MFN | 300              |

|   |  |                         |     |
|---|--|-------------------------|-----|
| 0707 00 90  | - Gherkins   |                         |     |
| 0709 30 00<br>0709 60<br>0709 90 70<br>0709 90 90               | Other vegetables fresh or chilled:<br>- Aubergines<br>- Fruits of the genus Capsicum or the genus Pimenta<br>-- Courgettes<br>-- Other   | 50% reduction<br>of MFN | 300 |
| 0710 21 00<br>0710 22 00<br>0710 29 00<br>0710 80<br>0710 90 00 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:<br>-- Peas<br>-- Beans<br>-- Other<br>- Other vegetables<br>- Mixtures of vegetables  | 50% reduction<br>of MFN | 100 |
| 0713 10<br>0713 31 00<br>0713 32 00<br>0713 33<br>0713 40 00    | Dried leguminous vegetables, shelled, whether or not skinned or split:<br>- Peas<br>-- Beans of the species Vinga munga<br>-- Small red beans<br>-- Kidney beans, including white pea beans<br>- Lentils | 50% reduction<br>of MFN | 100 |
| 1108 11 00<br>1108 12 00<br>1108 14 00<br>1108 19<br>1108 20 00 | Starches; inulin<br>-- Wheat starch<br>-- Maize (corn) starch<br>-- Manioc (cassava)<br>-- Other starches<br>- Inulin  | 30% reduction<br>of MFN | 500 |
| 1512 11   | Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified:<br>-- Crude oil   | 50% reduction<br>of MFN | 200 |
| 1601 00   | Sausages and similar products, of meat, meat offal or blood; food preparations based on there products   | 30% reduction<br>of MFN | 50  |
| 1602  | Other prepared or preserved meat, meat offal or blood  | 30% reduction<br>of MFN | 50  |

|   |  |                         |     |
|---|--|-------------------------|-----|
| 2001 10<br>2001 20 00<br>2001 90 70<br>2001 90 85<br>2001 90 96 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved vinegar or acetic acid:<br>- Cucumbers and gherkins<br><br>- Onions<br>-- Sweet peppers<br>-- Red cabbages<br>-- Other | 30% reduction<br>of MFN | 100 |
| 2002 10<br>2002 90  | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:<br>- Tomatoes, whole or in pieces<br>- Other  | 30% reduction<br>of MFN | 100 |
|   | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:  | 30% reduction<br>of MFN | 50  |

|   |   |                      |         |
|---|---|----------------------|---------|
| 2003 10   | - Mushrooms   |                      |         |
| 2005 10 00<br>2005 90                               | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:<br>- Homogenized vegetables<br>- Other vegetables and mixtures of vegetables   | 30% reduction of MFN | 50      |
| 2008 40<br>2008 50<br>2008 60<br>2008 70<br>2008 99 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:<br>- Pears<br>- Apricots<br>- Cherries<br>- Peaches<br>-- Other   | 30% reduction of MFN | 100     |
| 2009 50<br>2009 60<br>2009 80<br>2009 90            | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:<br>- Tomato juice<br>- Grape juice (including grape mast)<br>- Juice of any other single fruit or vegetables<br>- Mixtures of juices | 30% reduction of MFN | 100     |
| 2204 10   | Sparkling wine  | 4%                   | 2500 hl |
| 2208 20<br>2208 50<br>2208 60<br>2208 70<br>2208 90 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol;<br>spirits, liqueurs and other spirituous beverages<br>- Spirits obtained by distilling grape wine or grape marc<br>- Gin and Geneva<br>- Vodka<br>- Liqueurs and cordials<br>- Other                                      | 30% reduction of MFN | 1000 hl |

**Annex II to Protocol 1**  
(referred to in Article 3 of Protocol 1)

**Exports of Latvia to Bulgaria**

| CN code   | Description   | Rate of duty         | Tariff quota (t) |
|---|---|----------------------|------------------|
| 1   | 2   | 3                    | 4                |
| 0303 50 000<br>0303 60<br>0303 71 800<br>0304 10 310<br>0304 20 130<br>0304 20 210<br>0304 20 290 | Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:<br>- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ),<br>- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes,<br>--- Bristling or sprats ( <i>Sprattus sprattus</i> )<br>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:<br>---- Of Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) and other fish of the species <i>boreogadus sida</i><br>---Of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and danube salmon ( <i>Hucho hucho</i> )<br>--- Of Cod of the species <i>Gadus macrocephalus</i><br>--- Other | 0%                   | unlimited        |
| 0402 10<br>0402 21<br>0402 91<br>0402 99  | Milk and cream, concentrated or containing added sugar or other sweetening matter:<br>- in powder, granules or other solid forms of a fat content by weight not exceeding 1,5%<br>-- in powder, granules or other solid forms of a fat content by weight exceeding 1,5%, not containing added sugar or other sweetening matter<br>- other<br>-- not containing added sugar or other sweetening matter<br>-- other   | 50% reduction of MFN | 300              |
| 0406 30   | Cheese and curd:<br>-Processed cheese, not grated or powdered   | 50% reduction of MFN | 100              |
| 0406 90 210<br>0406 90 230  | Cheese and curd:<br>--- Cheddar<br>--- Edam   | 60% reduction of MFN | 400              |
| 0704  | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled   | 50% reduction of MFN | 300              |
| 0706  | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled  | 50% reduction of MFN | 200              |
| 1102 10<br>1102 90  | Cereal flours other than of wheat or meslin:<br>- Rye flour<br>- Other  | 30% reduction of MFN | 200              |
| 1103 11<br>1103 12<br>1103 19   | Cereal groats, meal and pellets:<br>- Groats and meal:<br>-- of wheat<br>-- of oats<br>-- of other cereals  | 40% reduction of MFN | 200              |
| 1104 11<br>1104 12  | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled); germ of cereals, whole, rolled, flaked or ground:<br>- Rolled or flaked grains:<br>-- Of barley<br>-- Of oats   | 40% reduction of MFN | 200              |

|  |  |                         |         |
|--|--|-------------------------|---------|
| 1104 19  | -- Of other cereals  |                         |         |
| 1104 21<br>1104 22<br>1104 29                                      | - Other worked grains (hulled, pearled, sliced or kibbled):<br>-- Of barley<br>-- Of oats<br>-- Of other cereals   |                         |         |
| 1601 00 10<br>1601 00 91<br>1601 00 99                             | Sausages and similar products, of meat, meat offal or blood;<br>food preparations based on these products<br>- Of liver<br>-- Sausages, dry or for spreading, uncooked<br>-- Other   | 30% reduction<br>of MFN | 50      |
| 1602   | Other prepared or preserved meat, meat offal or blood  | 30% reduction<br>of MFN | 50      |
| 1604   | Prepared or preserved fish; caviar and caviar substitutes<br>prepared from fish eggs   | 0%                      | 200     |
| 2001 10<br>2001 90   | Vegetables, fruit, nuts and other edible parts of plants,<br>prepared or preserved vinegar or acetic acid<br>- Cucumbers and gherkins<br>- Other   | 30% reduction<br>of MFN | 100     |
| 2004 90  | Other vegetables and mixtures of vegetables<br>- Other vegetables and mixtures of vegetables   | 30% reduction<br>of MFN | 50      |
| 2005 20<br>2005 40<br>2005 90                                      | Other vegetables prepared or preserved otherwise than by<br>vinegar or acetic acid, not frozen<br>- Potatoes<br>- Peas<br>- other vegetables and mixtures of vegetables  | 30% reduction<br>of MFN | 75      |
| 2009 70 30<br>2009 70 93<br>2009 70 99<br>2009 80 79<br>2009 90 59 | Fruit juices (including grape must) and vegetable juices<br>- Apple juice:<br>--- Of a value exceeding (18) ecu per 100/kg net weight,<br>containing added sugar<br>--- With an added sugar content not exceeding 30% by weight<br>--- Not containing added sugar<br>- Juice of any other single fruit or vegetables<br>----- Pear juice (other)<br>- Mixture of juices<br>----- Other | 30% reduction<br>of MFN | 100     |
| ex 2105 00 10<br>ex 2106 90 98                                     | - Ice lolly containing concentrates of juice or soft drink, with<br>sugar content less than 30% and containing no milk fats<br>- Liquid containing concentrates of juice or soft drink, with<br>sugar content less than 30% and containing no milk fats,<br>which when frozen presents the product described above as<br>ex 2105 00 10   | 0%                      | 100     |
| 2203   | Beer made from malt  | 50% reduction<br>of MFN | 2000hl  |
| 2208 20<br>2208 60<br>2208 70<br>2208 90                           | Undenatured ethyl alcohol of an alcoholic strength by<br>volume of less than 80% vol; spirits, liqueurs and other<br>spirituous beverages<br>- Spirits obtained by distilling grape wine or grape marc<br>- Vodka<br>- Liqueurs and cordials<br>- Other  | 30% reduction<br>of MFN | 1000 hl |

## PROTOCOL 2

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

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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 countries referred to in Articles 3 and 4 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.

## 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 5;

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 6.

#### Article 3

##### Cumulation in Bulgaria

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in Bulgaria if such products are obtained there, incorporating materials originating in Bulgaria, the European Communities, Poland, Hungary, the Czech Republic, the Slovak Republic, Romania, Lithuania, Latvia, Estonia, Slovenia, Iceland, Norway, Switzerland (incl. Liechtenstein)<sup>1</sup> or Turkey in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between Bulgaria and each of these countries, provided that the working or processing carried out in Bulgaria goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Bulgaria does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Bulgaria only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Bulgaria.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in Bulgaria, retain their origin if exported into one of these countries.

4. The cumulation provided for in this Article may only be applied to materials and products which have acquired originating status by the application of rules of origin identical to those given in this Protocol.

#### Article 4

##### Cumulation in Latvia

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in Latvia if such products are obtained there, incorporating materials originating in Bulgaria, the European Communities, Poland, Hungary, the

Republic, the Slovak Republic, Romania, Lithuania, Latvia, Estonia, Slovenia, Iceland, Norway, Switzerland (including Liechtenstein)<sup>1</sup> or Turkey in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between Latvia and each of these countries, provided that the working or processing carried out in Latvia goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Latvia does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Latvia only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Latvia.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in Latvia, retain their origin if exported into one of these countries.

4. The cumulation provided for in this Article may only be applied to materials and products which have acquired originating status by the application of rules of origin identical to those given in this Protocol.

## **Article 5**

### **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 6**

### **Sufficiently worked or processed products**

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

The conditions referred to above indicate, for all products covered by 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 7.

## **Article 7**

### **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 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;

- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds,
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (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 8**

### **Unit of qualification**

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the 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 9**

### **Accessories, spare parts and tools**

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

## **Article 10**

### **Sets**

Sets, as defined in general rule 3 of the 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-work* price of the set.

## **Article 11**

### **Neutral elements**

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

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

## **TITLE III**

### **TERRITORIAL REQUIREMENTS**

#### **Article 12**

##### **Principle of territoriality**

1. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in one of the Contracting Parties.

2. Except as provided for in Articles 3 and 4, 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 7 prior to being exported; and
- b) it can be demonstrated to the satisfaction of the customs authorities that:
  - i) the reimported goods have been obtained by working or processing the exported materials; and
  - ii) the total added value acquired outside the 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 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 fulfil 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 6(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 13**

#### **Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Articles 3 and 4. 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 14**

#### **Exhibitions**

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 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 demonstratio 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 15**

###### **Prohibition of drawback of, or exemption from, customs duties**

1. Non-originating materials used in the manufacture of products originating in a Contracting Party or in one of the other countries referred to in Articles 3 and 4 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 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

#### **TITLE V**

##### **PROOF OF ORIGIN**

###### **Article 16**

###### **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

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 17**

### **Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter’s responsibility, by his 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 English, Bulgarian or Latvian 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 or in one of the other countries referred to in Articles 3 and 4 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 18**

### **Movement certificates EUR.1 issued retrospectively**

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

a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but 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:  
"ISSUED RETROSPECTIVELY"  
"BPLFLTY D GJCKTLCNDBT"  
"IZDOTS PĒC PREČU EKSPORTA "
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

## **Article 19**

### **Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:  
"DUPLICATE"  
"LE<KBRFN"  
" DUBLIKĀTS"
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

## **Article 20**

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

When originating products are placed under the control of a customs office in 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 20a**

### **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 are considered as "originating" is the same as that which would have been obtained if there had been physical segregation of 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 16(1)(b) may be made out:
  - a) by an approved exporter within the meaning of Article 22, or
  - b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Contracting Party or in one of the other countries referred to in Articles 3 and 4 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 products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities...

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 imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no c

to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

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

## **Article 27**

### **Supporting documents**

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Contracting Party or in one of the other countries referred to in Articles 3 and 4 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, or in one of the other countries referred to in Articles 3 or 4, in accordance with rules of origin which are identical to the rules in this Protocol.

## **Article 28**

### **Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

## **Article 29**

### **Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the doc submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ip:

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 countries referred to in Articles 3 and 4 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 be notified 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 or in one of the other countries referred to in Articles 3 and 4 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**

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.

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 Contracting Party.

### **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**

##### **Customs Sub-Committee**

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 decide 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 of this Agreement are either in transit or are in one of the Contracting Parties 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.

1 The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area

Annex I TO PROTOCOL 2

## **INTRODUCTORY NOTES TO THE LIST IN ANNEX II TO PROTOCOL 2**

### **Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 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 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the 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 column 3 or 4.

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

### **Note 3:**

3.1. The provisions of Article 6 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 Party.

#### *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 % 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 the 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 the 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 materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

*Example:*

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

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

**Note 4:**

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

4.2. The term “natural fibres” includes horsehair of heading 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 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca , ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of 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,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 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 which 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 % 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 which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % 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 a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

*Example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading 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 % 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 % in respect of this strip.

**Note 6:**

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

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

*Example:*

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

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

**Note 7:**

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

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

7.2. For the purposes of headings 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; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) 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 desulphurisation, 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 decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

(p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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 2

### 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 be all covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |  |
|------------|------------------------|---|--|
| (1)        | (2)                    | (3) or (4)  |  |
| Chapter 1  | Live animals           | All the animals of Chapter 1 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:<br>- all the materials of Chapter 4 used are wholly obtained,<br>- all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and<br>- 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:<br>- all the materials of Chapter 6 used are wholly obtained, and<br>- 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  |  |
| (1)           | (2)   | (3) or (4)  |  |
| Chapter 8     | Edible fruit and nuts; peel of citrus fruits or melons  | Manufacture in which:<br>- all the fruit and nuts used are wholly obtained, and<br>- the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |  |
| ex Chapter 9  | Coffee, tea, maté and spices; except for:   | Manufacture in which all the materials of Chapter 9 used 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   | Drying and milling of leguminous vegetables of heading 0708   |  |

|            |  |  |  |
|------------|--|--|--|
|            | vegetables of heading 0713   |  |  |
| 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 specified or included   | Manufacture in which all the materials of Chapter 14 used are wholly obtained  |  |

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|---------------|---|---|--|
| 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, 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 | Manufacture from materials of any heading, except that of the product                |  |

|               |   |   |  |
|---------------|---|---|--|
|               | foodstuffs for human consumption  |   |  |
|               | - 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:<br>- all the materials of Chapter 2 used are wholly obtained, and<br>- all the vegetable materials used are wholly obtained.<br>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:<br>- all the materials of Chapters 2 and 4 used are wholly obtained, and<br>- all the vegetable materials used are wholly obtained.<br>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:<br>- from animals of Chapter 1, and/or<br>- 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   | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the  |  |

|         | flavouring or colouring matter   | ex-works price of the product  |  |
|---------|--|--|--|
| 1702    | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
|         | - Chemically-pure maltose and fructose   | 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   | <b>Manufacture:</b><br>- from materials of any heading, except that of the product, and<br>- 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  | <b>Manufacture:</b><br>- from materials of any heading, except that of the product, and<br>- 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   | <b>Manufacture:</b><br>- from materials of any heading, except that of the product, and<br>- in which the value of all the 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:<br>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and<br>- 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 | Manufacture:<br>- from materials of any heading, except those of heading 1806,<br>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and<br>- 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 meal), pre-cooked or otherwise prepared, not elsewhere specified or included  |  |  |
| 1905                | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 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 more by weight of starch, prepared or preserved by vinegar or acetic acid   | Manufacture from materials of any heading, except that of the product  |  |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid   | Manufacture 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   | Manufacture:   |  |

|               |   |  |  |
|---------------|---|--|--|
|               | nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter  | - from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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   | Manufacture:<br>- from materials of any heading, except that of the product, and   |  |

|               |   |  |  |
|---------------|---|--|--|
|               | basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | - in which all the chicory used is wholly obtained   |  |
| 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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 | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- 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</li> <li>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul> |  |
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength   | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- 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</li> </ul>                                |  |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages  | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- 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</li> </ul>                                |  |
| 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:<br>- all the cereals, sugar or molasses, meat or milk used are originating, and<br>- 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  |  |

|         |   |   |  |
|---------|---|---|--|
| 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 distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ()<br>or<br>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 2709       | Crude oils obtained from bituminous minerals  | Destructive distillation of bituminous materials   |  |
| 2710          | Petroleum oils and oils obtained from bituminous materials, other than crude;   | Operations of refining and/or one or more specific process(es) ()<br>or  |  |

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|      | 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 | 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) ()<br>or<br>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) ()<br>or<br>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) ()<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the  |  |

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|               |   | 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) ()<br>or<br>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) ()<br>or<br>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   |  |

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|               |  | not exceed 50 % of the ex-works price of the product  |  |
| ex 2811       | Sulphur trioxide                                       | Manufacture from sulphur dioxide  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833       | Aluminium sulphate                                     | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 2840       | Sodium perborate                                       | Manufacture from disodium tetraborate pentahydrate  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for:                         | Manufacture 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) ()<br>or   |  |
|               |  | Other operations in which all the materials used are classified within a heading other than that of the product. However,   |  |

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|         |   | 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) () or<br>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 |
| 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 |

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| 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   |  |

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| 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 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   |  |  |

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|  | -- Human blood   | <p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>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</p> |  |
|  | -- Animal blood prepared for therapeutic or prophylactic uses                            | <p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>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</p> |  |
|  | -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | <p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>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</p> |  |
|  | -- Haemoglobin, blood globulins and serum globulins                                      | <p>Manufacture from materials of any heading, including</p>  |  |

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|               |  | <p>other materials of heading 3002.</p> <p>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</p>  |  |
|               | -- Other   | <p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>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</p> |  |
| 3003 and 3004 | Medicaments (excluding goods of heading 3002, 3005 or 3006): |  |  |
|               | - Obtained from amikacin of heading 2941                     | <p>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</p>                                    |  |
|               | - Other  | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product. However, materials of</p>  |  |

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|               |   | 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<br>- 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:<br>- sodium nitrate<br>- calcium cyanamide<br>- potassium sulphate<br>- magnesium potassium sulphate | Manufacture:<br>- 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<br>- 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;   | Manufacture from materials of any heading, except that of the product. However, materials of the same  | Manufacture in which the value of all the materials used does not exceed   |

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|               | paints and varnishes; putty and other mastics; inks; except for:   | heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | 40 % of the ex-works price of the product  |
| ex 3201       | Tannins and their salts, ethers, esters and other derivatives  | Manufacture from tanning extracts of vegetable origin   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205          | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ()                               | 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 | Manufacture from materials of any heading, including materials of a different "group" () in this heading. However, materials of the same  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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|               | 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  | group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   |  |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | 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) () or<br>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 |  |
| 3404          | Artificial waxes and prepared waxes:   |   |  |
|               | - With a basis of paraffin, petroleum waxes, waxes obtained  | Manufacture from materials of any heading, except that of   |  |

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|               | from bituminous minerals, slack wax or scale wax                        | 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:<br>- 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                               |   |  |

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|               | example, pregelatinised or esterified starches); glues based on starches, or on dextrans 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 |
|               | - 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  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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|      |  | may be used, provided that their total value does not exceed 20 % 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 |
| 3702 | Photographic film in rolls, sensitised,  | Manufacture from materials of any  | Manufacture in which the value of  |

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|               | unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | heading, except those of headings 3701 and 3702   | 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 |

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| ex 3805 | Spirits of sulphate turpentine, purified  | Purification by distillation or refining of raw spirits of sulphate turpentine                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums  | Manufacture from resin acids  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch)   | Distillation of wood tar  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808    | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |  |
| 3809    | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |  |

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|      | kind used in the textile, paper, leather or like industries, not elsewhere specified or included   |  |  |
| 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  |  |

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|      |  | materials used does not exceed 50 % of the ex-works price of the product   |  |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-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   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

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|      | petroleum oils or oils obtained from bituminous minerals  |  |  |
| 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                               |  |
| 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                        |  |  |

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|              | 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>   | <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</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
|              | <p>-- 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   | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>  |   |
| 3901 to 3915 | <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for</p>  |  |   |

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|         | 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:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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 () | 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 ()   | 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 ()                                    |  |
|         | - 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)  |  |

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| 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 surface-worked | 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 |
|                     | - Other:  |   |  |
|                     | -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content   | Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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 () | 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 ()   | 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:   | Manufacture in which the value of  |

|               |   |   |  |
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|               |   | <p>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</p> <p>- 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</p> | 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 ( )   | 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  |  |

|                     |   |  |  |
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| 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<br>or<br>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                             | Manufacture from materials of any heading, except headings 4104 to 4113  |  |

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|               | leather, without wool or hair on, whether or not split, other than leather of heading 4114  |  |  |
| ex 4114       | Patent leather and patent laminated leather; metallised leather   | Manufacture from materials of headings 4104 to 4106, 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   |  |
|               | - 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  |  |

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| 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  | Beading or moulding  |  |

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|               | moulded skirting and other moulded boards   |   |  |
| 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 cooper's 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; except for:  | Manufacture from materials of 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   |  |

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| 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

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| ex 4820       | Letter pads   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex 4823       | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape   | Manufacture from paper-making materials of Chapter 47  |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| 4909          | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials 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:<br>- from materials of any heading, except that of the product, and<br>- 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  |  |

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| 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 ():<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- other natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials |  |
| 5007            | Woven fabrics of silk or of silk waste:   |  |  |
|                 | - Incorporating rubber thread   | Manufacture from single yarn ()  |  |
|                 | - Other   | Manufacture from ():   |  |
|                 |   | - coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>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,   |  |

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|               |  | 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 ():<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- 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 ()  |  |
|               | - Other  | Manufacture from ():   |  |
|               |  | - coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or   |  |
|               |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching,   |  |

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|               |                               | 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 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 ():<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials        |  |
| 5208 to 5212  | Woven fabrics of cotton:      |   |  |
|               | - Incorporating rubber thread | Manufacture from single yarn ()   |  |
|               | - Other                       | Manufacture from ():  |  |
|               |                               | - coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |  |
|               |                               | Printing accompanied by at least two preparatory or   |  |

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|               |   | 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 (:):<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials   |  |
| 5309 to 5311  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:           |   |  |
|               | - Incorporating rubber thread   | Manufacture from single yarn ()   |  |
|               | - Other   | Manufacture from (:):<br>- coir yarn,<br>- jute yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,  |  |

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|               |   | - chemical materials or textile pulp, or<br>- paper<br>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 ():<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn:            |   |  |
|               | - Incorporating rubber thread                       | Manufacture from single yarn ()   |  |
|               | - Other   | Manufacture from ():  |  |
|               |   | - coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or   |  |

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|              |  | - paper<br>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 |  |
| 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 ():<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres:         |   |  |
|              | - Incorporating rubber thread                    | Manufacture from single yarn ()   |  |
|              | - Other  | Manufacture from ():<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,   |  |

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|               |   | - chemical materials or textile pulp, or<br>- paper<br>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 ():<br>- coir yarn,<br>- natural fibres,<br>- chemical materials or textile pulp, or<br>- paper-making materials   |  |
| 5602          | Felt, whether or not impregnated, coated, covered or laminated:   |   |  |
|               | - Needleloom felt   | Manufacture from ():<br>- natural fibres, or<br>- chemical materials or textile pulp<br>However:  |  |
|               |   | - polypropylene filament of heading 5402,<br>- polypropylene fibres of heading 5503 or 5506, or<br>- polypropylene filament tow of heading 5501,  |  |

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|      |  | 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 ():<br>- natural fibres,<br>- man-made staple fibres made from casein, or<br>- 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 ():<br>- natural fibres, not carded or combed or otherwise processed for spinning,<br>- chemical materials or textile pulp, or<br>- 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 ():<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials |  |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than  | Manufacture from ():<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,   |  |

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|               | those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | - chemical materials or textile pulp, or<br>- paper-making materials   |  |
| Chapter 57    | Carpets and other textile floor coverings:  |  |  |
|               | - Of needleloom felt  | Manufacture from ():<br>- natural fibres, or<br>- chemical materials or textile pulp<br>However:   |  |
|               |   | - polypropylene filament of heading 5402,<br>- polypropylene fibres of heading 5503 or 5506, or<br>- 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<br>Jute fabric may be used as a backing |  |
|               | - Of other felt   | Manufacture from ():<br>- natural fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp   |  |
|               | - Other   | Manufacture from ():<br>- coir yarn or jute yarn,<br>- synthetic or artificial filament yarn,<br>- natural fibres, or<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning<br>Jute fabric may be used as a backing  |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings;                                     |  |  |

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|      | embroidery; except for:   |   |  |
|      | - Combined with rubber thread   | Manufacture from single yarn ()   |  |
|      | - Other   | Manufacture from ():  |  |
|      |   | - natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp<br>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 |  |
| 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   |  |

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| 5810 | Embroidery in the piece, in strips or in motifs   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>  |  |
| 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   | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not</p> |  |

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|      |  | exceed 47.5 % of the ex-works price of the product  |  |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ()  |  |
| 5905 | Textile wall coverings:  |   |  |
|      | - Impregnated, coated, covered or laminated with rubber, plastics or other materials   | Manufacture from yarn   |  |
|      | - Other  | Manufacture from ():  |  |
|      |  | - coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp<br>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   |  |
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| 5906 | Rubberised textile fabrics, other than those of heading 5902:  |   |  |
|      | - Knitted or crocheted fabrics   | Manufacture from (:):<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- 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<br>or<br>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-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: |   |  |

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|              | - 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 (:):<br>- coir yarn,<br>- the following materials:<br>-- yarn of polytetrafluoroethylene (),<br>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,<br>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, |  |
|              |   | -- monofil of polytetrafluoroethylene (),<br>-- yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide),<br>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (),  |  |
|              |   | -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,<br>-- natural fibres,<br>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>-- chemical materials or textile pulp   |  |

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|  | - Other  | Manufacture from ():<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp |  |
| Chapter 60   | Knitted or crocheted fabrics   | Manufacture from ():<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- 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 (())  |  |
|  | - Other  | Manufacture from ():<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp                 |  |
| ex Chapter 62  | Articles of apparel and clothing accessories, not knitted or crocheted; except for:  | Manufacture from yarn (())  |  |
| ex 6202,<br>ex 6204,<br>ex 6206,<br>ex 6209 and<br>ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered  | Manufacture from yarn ()<br>or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the                               |  |

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|                     |  | ex-works price of the product ()  |  |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ()<br>or<br>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 ()  |  |
| 6213 and 6214       | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:     |   |  |
|                     | - Embroidered  | Manufacture from unbleached single yarn (())<br>or<br>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 ()  |  |
|                     | - Other  | Manufacture from unbleached single yarn (())<br>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 |  |

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|               |   | 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 ()<br>or<br>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 () |  |
|               | - Fire-resistant equipment of fabric covered with foil of aluminised polyester                                      | Manufacture from yarn ()<br>or<br>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 ()           |  |
|               | - Interlinings for collars and cuffs, cut out   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 ()   |  |
| 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  |  |

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| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:               |   |  |
|              | - Of felt, of nonwovens  | Manufacture from ():<br>- natural fibres, or<br>- chemical materials or textile pulp  |  |
|              | - Other:   |   |  |
|              | -- Embroidered   | Manufacture from unbleached single yarn (())<br>or<br>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 (())  |  |
| 6305         | Sacks and bags, of a kind used for the packing of goods  | Manufacture from ():<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp   |  |
| 6306         | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |   |  |
|              | - Of nonwovens   | Manufacture from (())():<br>- natural fibres, or<br>- chemical materials or textile pulp  |  |
|              | - Other  | Manufacture from unbleached single yarn (())  |  |
| 6307         | Other made-up articles, including  | Manufacture in which the value of all the   |  |

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|               | dress patterns  | 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,  | Manufacture from yarn or textile fibres ()  |  |

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|               | hoods or plateaux of heading 6501, whether or not lined or trimmed   |  |  |
| 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 ()   |  |
| 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 feathers or of down; artificial flowers; articles of human hair  | Manufacture from materials of any heading, except that of the 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   | Manufacture from materials of any  |  |

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|                              | with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate   | 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 ()                         | Manufacture from non-coated glass-plate substrate of heading 7006           |  |
|                              | - Other  | Manufacture from materials of heading 7001                                  |  |

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| 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 glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product<br>or<br>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<br>or<br>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<br>or<br>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:<br>- uncoloured slivers, rovings, yarn or chopped strands, or<br>- glass wool   |  |
| ex Chapter 71 | Natural or cultured pearls, precious or   | Manufacture from materials of any   |  |

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|                              | semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | 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<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110<br>or<br>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |  |
|                              | - Semi-manufactured or in powder form  | Manufacture from unwrought precious metals  |  |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured  | Manufacture from metals clad with precious metals, unwrought  |  |
| 7116                         | Articles of natural or cultured pearls, precious or semi-  | Manufacture in which the value of all the materials used does   |  |

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|                          | precious stones<br>(natural, synthetic or<br>reconstructed)  | not exceed 50 % of the<br>ex-works price of the<br>product  |  |
| 7117                     | Imitation jewellery  | Manufacture from<br>materials of any<br>heading, except that of<br>the product<br>or  |  |
|                          |  | Manufacture from<br>base metal parts, not<br>plated or covered with<br>precious metals,<br>provided that the<br>value of all the<br>materials used does<br>not exceed 50 % of the<br>ex-works price of the<br>product |  |
| ex Chapter 72            | Iron and steel; except<br>for:   | Manufacture from<br>materials of any<br>heading, except that of<br>the product  |  |
| 7207                     | Semi-finished<br>products of iron or<br>non-alloy steel  | Manufacture from<br>materials of<br>heading 7201, 7202,<br>7203, 7204 or 7205   |  |
| 7208 to 7216             | Flat-rolled products,<br>bars and rods, angles,<br>shapes and sections of<br>iron or non-alloy steel                       | Manufacture from<br>ingots or other<br>primary forms of<br>heading 7206   |  |
| 7217                     | Wire of iron or non-<br>alloy steel  | Manufacture from<br>semi-finished<br>materials of<br>heading 7207   |  |
| ex 7218,<br>7219 to 7222 | Semi-finished<br>products, flat-rolled<br>products, bars and<br>rods, angles, shapes<br>and sections of<br>stainless steel | Manufacture from<br>ingots or other<br>primary forms of<br>heading 7218   |  |
| 7223                     | Wire of stainless steel  | Manufacture from<br>semi-finished   |  |

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|                       |   | 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 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 pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206                                   |  |

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| 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  |  |

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| ex Chapter 74 | Copper and articles thereof; except for:                     | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 copper)           | Manufacture from materials of any heading, except that of the 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:<br>- from materials of any heading, except that of the product, and<br>- 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                      | Manufacture from materials of any  |  |

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|               | other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap   | heading, except that of the product  |  |
| ex Chapter 76 | Aluminium and articles thereof; except for:  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>or<br>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, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture:<br>- from materials of any heading, 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<br>- 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:<br>- from materials of any heading, except that of the product, and   |  |

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|               |  | - 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

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| 8001          | Unwrought tin   | Manufacture from materials of 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 |  |

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| 8207    | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> |  |
| 8208    | Knives and cutting blades, for machines or for mechanical appliances  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> |  |
| 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   |  |
| 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,   | Manufacture from materials of any heading, except that of  |  |

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|               | butter-knives, sugar tongs and similar kitchen or tableware                                       | 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:<br>- from materials of any heading, except that of the product, and<br>- 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 ( )  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

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| 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:<br>- from materials of any heading, except that of the product, and<br>- 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 boilers   | 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-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:<br>- from materials of any heading, except that of the  | Manufacture in which the value of all the materials  |

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|         |  | product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | 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:<br>- from materials of any heading, except that of the product, and<br>- 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:<br>- from materials of any heading, except that of the product, and<br>- 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 pumps other than air conditioning machines of heading 8415                                      | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- in which the value of all the non-originating materials used does not exceed the | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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|              |  | value of all the originating materials used  |  |
| ex 8419      | Machines for wood, paper pulp, paper and paperboard industries   | <p><b>Manufacture in which:</b></p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul> | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 8420         | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor  | <p><b>Manufacture in which:</b></p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul> | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 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 | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>  | <p><b>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</b></p> |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery  | <p><b>Manufacture in which:</b></p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul>                    | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 8429         | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping  |  |  |

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|         | machines and road rollers:  |   |  |
|         | - Road rollers  | 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |

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| 8441         | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 headings 8444 and 8445   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8452         | Sewing machines, other than book-sewing machines of heading 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>- 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<br>- the thread-tension, crochet and zigzag mechanisms used are originating |  |
|              | - Other   | Manufacture in which the value of all the  |  |

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|              |  | 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:<br>- from materials of any heading, except that of the product, and<br>- 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 material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

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|               | pouches, envelopes or similar packings; mechanical seals   |  |  |
| 8485          | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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)   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 machines  | Manufacture in which the value of all the materials used does not exceed 40 % of the   |  |

|         |   | ex-works price of the product  |  |
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| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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                 | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 to 8521  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

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| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |

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|      | cameras; still image video cameras and other video camera recorders; digital cameras  |  |  |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |
| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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   | Manufacture in which the value of all the materials used does not exceed 40 % of the   |  |

|               | or reproducing apparatus   | ex-works price of the product  |   |
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|               | - Other  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>                   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 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"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8541       | Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

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| 8542 | Electronic integrated circuits and microassemblies:  |  |   |
|      | - Monolithic integrated circuits   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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 or</li> </ul> <p>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 those specified in Articles 3 and 4</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
|      | - Other  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- 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</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 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 | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>  |   |

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| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8546 | Electrical insulators of any material   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |

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|               | accumulators;<br>electrical parts of<br>machinery or<br>apparatus, not<br>specified or included<br>elsewhere in this<br>Chapter   |   |   |
| ex Chapter 86 | Railway or tramway<br>locomotives, rolling-<br>stock and parts<br>thereof; railway or<br>tramway track fixtures<br>and fittings and parts<br>thereof; mechanical<br>(including electro-<br>mechanical) traffic<br>signalling equipment<br>of all kinds; except<br>for:  | Manufacture in which<br>the value of all the<br>materials used does<br>not exceed 40 % of the<br>ex-works price of the<br>product   |   |
| 8608          | Railway or tramway<br>track fixtures and<br>fittings; mechanical<br>(including<br>electromechanical)<br>signalling, safety or<br>traffic control<br>equipment for<br>railways, tramways,<br>roads, inland<br>waterways, parking<br>facilities, port<br>installations or<br>airfields; parts of the<br>foregoing | Manufacture:<br>- from materials of any<br>heading, except that of the<br>product, and<br>- in which the value of all the<br>materials used does not<br>exceed 40 % of the ex-works<br>price of the product | Manufacture in<br>which the value of<br>all the materials<br>used does not exceed<br>30 % of the ex-works<br>price of the product |
| ex Chapter 87 | Vehicles other than<br>railway or tramway<br>rolling-stock, and<br>parts and accessories<br>thereof; except for:  | Manufacture in which<br>the value of all the<br>materials used does<br>not exceed 40 % of the<br>ex-works price of the<br>product   |   |
| 8709          | Works trucks, self-<br>propelled, not fitted  | Manufacture:<br>- from materials of any<br>heading, except that of the  | Manufacture in<br>which the value of  |

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|      | 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 | product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | 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:<br>- from materials of any heading, except that of the product, and<br>- 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 <sup>3</sup>  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 <sup>3</sup>  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of                                    | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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|               |   | all the originating materials used  |  |
|               | - Other   | <p><b>Manufacture in which:</b></p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 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  | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 8716          | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | <p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | <p><b>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</b></p> |
| 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; deck-arrestor or   | Manufacture from materials of any   | Manufacture in which the value of  |

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|               | similar gear; ground flying trainers; parts of the foregoing articles  | heading, except that of the product  | 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:<br>- from materials of any heading, except that of the product, and<br>- 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  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

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|         | such elements of glass not optically worked  |   |  |
| 9004    | Spectacles, goggles and the like, corrective, protective or other  | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product   |  |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and<br>- 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 |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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                                  | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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,  | Manufacture:<br>- from materials of any heading, except that of the product,  | Manufacture in which the value of all the materials used does not exceed   |

|         |   |   |   |
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|         | cinphotomicrography or microprojection  | - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |   |
| 9015    | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |   |
| 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     | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |   |

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|      | measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter                             |  |  |
| 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other               | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- 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 |

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|      | therapeutic respiration apparatus   |  |  |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

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|      | and apparatus of heading 9014, 9015, 9028 or 9032  |   |  |
| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

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|      |  | all the originating materials used   |  |
| 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 heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9032 | Automatic regulating or controlling instruments and apparatus  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |

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| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |
| 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:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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:<br>- from materials of any heading, except that of the  | Manufacture in which the value of  |

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|               |  | product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | 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:<br>- from materials of any heading, except that of the product, and<br>- 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 thereof   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions                                  | Manufacture from materials of any  | Manufacture in which the value of all the materials  |

|                     |   |   |  |
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|                     | 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:  | heading, except that of the product   | used does not exceed 40 % of the ex-works price of the product   |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less  | Manufacture from materials of any heading, except that of the product<br>or<br>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<br>- 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 requisites; parts and accessories thereof; except for:   | Manufacture from materials of 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:<br>- from materials of any heading, except that of the product, and<br>- 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   | Each item in the set must satisfy the rule   |  |

|      |  |   |  |
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|      | or shoe or clothes cleaning  | 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:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product            |  |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 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:<br>- from materials of any heading, except that of the product, and<br>- 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  |  |

Annex III TO PROTOCOL 2

## 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/m<sup>2</sup>. 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.

## MOVEMENT CERTIFICATE

|   |   |  |
|---|---|--|
| (1) If goods are not packed indicate number of articles or state "in bulk" as appropriate<br><br>(1) If goods are not packed indicate | 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<br>.....<br>and<br>..... |
|   |   | (Insert appropriate countries, group of countries or territories).         |

|   |   |  |  |
|---|---|--|--|
| number of articles or state "in bulk" as appropriate  |   |  |  |
|   |   | 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   |  |
|   |   |  |  |
|   |   |  |  |
| <sup>(2)</sup><br>Complete only where the regulations of the exporting country or territory require | 8. Item number; marks and numbers; number and kind of packages <sup>(1)</sup> ; descriptions of goods   | 9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)  | 10. Invoices (Optional)                                    |
|   | <p><b>11. CUSTOMS ENDORSEMENT</b></p> <p>Declaration certified Stamp<br/>Export dokument <sup>(2)</sup><br/>Form ..... No. ....<br/>Customs Office .....<br/>Issuing country or territory .....<br/>Date .....</p> <p>.....<br/>(Signature)</p> | <p><b>12. DECLARATION BY THE EXPORTER</b></p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate<br/>Place and date .....</p> <p>.....<br/>(Signature)</p> |  |

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

## NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such 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

|   |   |  |   |  |
|---|---|--|---|--|
| <p>(<sup>1</sup>) If goods are not packed indicate number of articles or state "in bulk" as appropriate</p> | 1. Exporter ( <b>name, full address, country</b> )                |  | EUR. 1 No. A 000 000  |  |
|   |   |  | See notes overside before completing this form                            |  |
|   | 3. Consignee ( <b>name, full address, country</b> )<br>(Optional) |  | 2. Application for a certificate to be used in preferential trade between |  |
|   |   |  | .....<br><b>and</b><br>.....  |  |
|   |   |  | (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 ( <sup>1</sup> ); Description of goods       |   | 9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)                          | 10. Invoices (Optional)   |  |

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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:

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

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)

## ANNEX IV TO PROTOCOL 2

### 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.

Bulgarian version:

ИЗНОСИТЕЛЯТ НА ПРОДУКТИТЕ, ОБХВАНАТИ ОТ ТОЗИ ДОКУМЕНТ (МИТНИЧЕСКО РАЗРЕШЕНИЕ № .....<sup>1</sup>) ДЕКЛАРИРА, ЧЕ ОСВЕН КЪДЕТО Е ОТБЕЛЯЗАНО ДРУГО, ТЕЗИ ПРОДУКТИ СА С ..... ПРЕФЕРЕНЦИАЛЕН ПРОИЗХОД<sup>2</sup>.

Latvian version:

ЕКСПОРТĒTĀJS ПРОДУКТИЕМ, KURI IETVERTI ŠAJĀ DOKUMENTĀ (MUITAS PILNVARA NR.....<sup>1</sup>) DEKLARĒ, KA IZŅEMOT TUR, KUR IR CITĀDI SKAIDRI NOTEIKTS, ŠIEM ПРОДУКТИЕМ IR PRIEKŠROCĪBU IZCELSME NO.....<sup>2</sup>.

English version:

THE EXPORTER OF THE PRODUCTS COVERED BY THIS DOCUMENT (CUSTOMS AUTHORIZATION NO .....<sup>1</sup>) DECLARES THAT, EXCEPT WHERE OTHERWISE CLEARLY INDICATED, THESE PRODUCTS ARE OF ..... PREFERENTIAL ORIGIN<sup>2</sup>.

.....<sup>3</sup>  
(Place and date)

.....<sup>4</sup>  
(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.

### PROTOCOL 3

#### REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS

## **Article 1**

### **Definitions**

For the purposes of this Protocol:

- (a) “customs legislation” shall mean any legal or regulatory provision adopted by the Contracting Parties governing the import, export and transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control;
- (b) “applicant authority” shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (c) “requested authority” shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (d) “personal data” shall mean all information relating to an identified or identifiable individual;
- (e) “customs authority” shall mean in the Republic of Latvia - National Customs Board of State Revenue Service, and in the Republic of Bulgaria - the National Customs Agency to the Ministry of Finance, Central Customs Directorate.

## **Article 2**

### **Scope**

1. The Contracting Parties shall assist each other, in the areas within their jurisdiction in the manner and under the conditions laid down in this Protocol, in ensuring that the customs legislation is correctly applied, in particular by the prevention, detection and investigation of operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters nor shall cover information obtained under powers exercised at the request of the judicial authorities, except where communication of such information has the prior authorization of the said authorities.

## **Article 3**

### **Assistance on Request**

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information which may enable it to ensure compliance with customs legislation, including information regarding operations noted or planned which are or might be in breach of such legislation.
2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Party have been properly imported into the territory of other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall within the framework of its laws take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons of whom there are reasonable grounds for believing that they are or have been in breach of customs legislation;
  - (b) places where goods are stored in a way that gives grounds for suspecting that they are intended to supply opera breach of customs legislation;

- (c) movements of goods notified as possibly giving rise to breaches of customs legislation;
- (d) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in operations in breach of customs legislation.

#### **Article 4**

##### **Spontaneous Assistance**

The Contracting Parties shall provide each other at their own initiative and in accordance with their laws, rules and other legal instruments, with assistance, if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- (a) operations which are or appear to be in breach of such legislation and which may be of interest to the other Contracting Party;
- (b) new means or methods employed in carrying out such operations;
- (c) goods known to be subject to breaches of customs legislation.

#### **Article 5**

##### **Delivery/Notification**

At the request of the applicant authority, the requested authority shall, in accordance with its legislation take all necessary measures in order:

- to deliver all documents;
- to notify all decisions falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6 (3) shall apply.

#### **Article 6**

##### **Form and Substance of Requests for Assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority making the request;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the laws, rules and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
  - (f) a summary of the relevant facts and of the inquiries already carried out, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.
4. If a request does not meet the formal requirements, its correction or completion may be requested; precautionary measures may however be ordered.

## Article 7

### Execution of Requests

1. In order to comply with a request for assistance, the requested authority, or, when the latter cannot act on its own, the administrative department to which the request has been addressed by this authority, shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate inquiries or by arranging for them to be carried out.
2. Requests for assistance will be executed in accordance with the laws, rules and other legal instruments of the requested Contracting Party.
3. Duly authorized officials of a Contracting Parties may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to operations which are or may be in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Officials of a Contracting Parties may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at inquiries carried out in the latter's territory.

## Article 8

### Form in which information is to be communicated

1. The requested authority shall communicate results of inquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.
2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose. Original files and documents shall be requested only in cases where certified copies would be insufficient. Originals which have been transmitted shall be returned at the earliest opportunity.

## Article 9

### Exceptions to the Obligation to Provide Assistance

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:
  - (a) be likely to prejudice the sovereignty of the Republic of Latvia or that of the Republic of Bulgaria which has been asked to provide assistance under this Protocol
  - (b) be likely to prejudice the public order, security or other essential interests in particular in the cases referred to under Article 10 (2);
  - (c) or involve currency or tax regulations other than customs legislation;
  - (d) or violate an industrial, commercial or professional secret.
2. Where the applicant authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall than be for the requested authority to decide how to respond to such a request.
3. If assistance is refused the decision and the reasons therefore must be notified to the applicant authority without delay.

## Article 10

### Information Exchange and Confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party which received it.
2. Personal data may be exchanged only where the receiving Contracting Party undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the supplying Contracting Party.
3. The furnishing Contracting Party shall verify the accuracy of the information to be transferred. Whenever it appears that the information supplied was inaccurate or to be deleted the receiving Contracting Party shall be notified without delay. The latter shall be obliged to carry out the correction or deletion.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties requests the use of such information for other purposes, it shall ask for the prior written consent of the authority which furnished the information. Such use shall than be subject to any restrictions laid down by that authority. These provisions shall not apply to information concerning operations in breach of customs legislation relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities in the requesting Contracting Party directly involved in the combating of illicit drug traffic within the limits of Article 2.
5. Paragraph 3 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation. The competent authority which supplied that information shall be notified of such use.
6. The Contracting Parties may in there records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

#### **Article 11**

##### **Experts and Witnesses**

An official of a requested authority may be authorized to appear within the limitations of the authorization granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by the present Protocol in the jurisdiction of the other Contracting Party and produce such objects, documents or authenticated copies thereof as may be needed for the proceedings. The request for an appearance must indicate specifically on what matters and by virtue of what title or qualification the official will be questioned.

#### **Article 12**

##### **Assistance Expenses**

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

#### **Article 13**

##### **Application**

1. The application of this Protocol shall be entrusted to the competent services of the Republic of Latvia on the one hand and the central customs authorities of the Republic of Bulgaria on the other. They shall decide on all practical measures arrangements necessary for its application, taking into consideration rules in force in the field of data protection.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.
3. The customs authorities of the Contracting Parties may arrange for their investigation services to be in direct communication with each other.

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